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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Liverpool Law Society.

WE ARE GLAD to draw attention to the Address which we print elsewhere by Mr. HADDEN TODD, the President of the Liverpool Law Society, at the Annual Meeting of the Society. It contains a very interesting account of the history of the Law of Property Act, and is full of information as to the activities of one of the leading provincial societies; in particular as regards Poor Persons' lawyers; and there are important discussions of the Rent Restriction Act, Circuit Reform, Grand Juries and Law Schools. Altogether the Address deserves very careful perusal.

The Decision in Erskine Childers' Case.

WE PRINT ELSEWHERE the judgment of O'CONNOR, M.R., in the *Erskine Childers Case*. It is interesting not only for its bearing on the exercise of Martial Law, but for the strenuous efforts made by the counsel for the applicant, efforts prosecuted with a skill and persistence which can hardly in any previous case have been surpassed. To some, no doubt, it will appear that the result was a foregone conclusion, and that the ground on which the decision was given—that the state of actual war ousted the jurisdiction of the Court—was from the first obvious. And so no doubt it would have been had there been no recent authority except the decision of the Irish King's Bench Division in *Allen's Case*, 1921, 2 I.R. 241; 65 SOL. J. 358. But against this was Mr. O'CONNOR'S dissenting decision in *Egan's Case*, 1921, 1 I.R. 265; 65 SOL. J. 782, where it was held that the Restoration of Order Act, 1920, prevailed, notwithstanding a state of war, and that the Court could intervene to prevent the carrying out of the sentence of a Court Martial not given under the Act. But, as we pointed out at the time, 65 SOL. J. 777, this carried the deduction that the Court could intervene, notwithstanding a state of war, whenever military power was being asserted otherwise than in actual fighting. The Master of the Rolls, however, has not carried his view of the law

to this length and has held that, the Restoration of Order Act being out of the way, because it is inapplicable to the existing state of government in Ireland, there is no ground for civil interference. This is a doctrine which appears to be opposed to the well-known charge of COCKBURN, L.C.J., to the jury in *Reg.* v. *Nelson*, and is based on the extended views of martial law taken in the Privy Council in *Marais's Case*, 1902, A.C. 109, and *Tilonko's Case*, 1907, A.C. 93—decisions which are not binding in England, though, of course, to be treated with respect, and have not hitherto been binding in Ireland, though, no doubt, when, under the Free State Constitution, Irish appeals are to the Privy Council, the decision will be formally binding there.

Erskine Childers in the "Inns of Court."

APART FROM regretting the haste with which the sentence was carried out when an appeal was pending, or was on the point of being lodged, we do not propose to comment on the use which the Provisional Government has seen fit to make of Martial Law; but of the excesses to which this means of punishment or repression can be carried there has been an extreme example this week in Greece. But the tragedy of ERSKINE CHILDERS seems to call for some notice of one who will be remembered by many barristers and solicitors, now growing middle-aged, as one of the most interesting and remarkable personalities in the "Inns of Court" in the days before the Boer War. CHILDERS, in those days, was one of the few men outside the legal profession who were admitted, being public school boys and first division civil servants, as members of the Inns of Court Volunteer Corps; and there the seriousness with which he took his amateur soldiering impressed itself on all his comrades. In those days CHILDERS was just a typical English public school boy, high spirited and ardently devoted to a life of adventure and sport, to the Navy and yachting, to the Empire and military enterprise. He belonged to the Mounted Infantry Company, usually a sign that a man took volunteering seriously. Somewhat reserved and a trifle superior in manner, he was respected and not at all disliked, although he lacked the geniality and the somewhat gay outlook on life which won popularity for a man among the young "bloods" who made up the corps in those old days. His remarkably wide reading and knowledge of military affairs, geography and navigation, impressed everyone; SOUTHEY'S "Life of Nelson," we remember, was his favourite work. KIPLING he admired, like all young imperialists of that day, but the puritan strain in his nature qualified that admiration as regards certain aspects of KIPLING'S poetry. The fame acquired by that remarkable novel, in the form of fiction, of his personal adventures in exploring the shallows of the North Sea—the "Riddle of the Sands"—made him known to a wider world. The misguided fanaticism of his later years has not obliterated, from the memory of those who knew and liked him in the "Inns of Court," their genuine regard for one who united high daring to a certain genius for seamanship and horsemanship.

The Irish Free State Constitution.

THE CONDITIONS under which the Irish Free State Constitution Bill has been debated in the House of Commons have compressed into a few hours a discussion which might well have taken a wider range and have been exhaustively pursued. In fact, as the speech of Sir JOHN BUTCHER in particular shewed, the Bill teems with debateable points. But discussion has been restricted by the fact that the Provisional Government comes to an end unless the Bill is passed by the 6th inst., and that the Constitution, which is contained in the eighty-three Articles of Sched. I, must not go outside the Articles of the Treaty, which is given in Sched. II. To secure that this shall be so in the first instance has been considered impossible, and hence by the Constituent Act which prefaces the First Schedule, it is provided that any provisions of the Constitution, original or amended, which are repugnant to the Treaty shall, to the extent of such repugnancy, be void. As to the Articles of the Constitution, several are of special interest. Art. 2 is of theoretical rather than—at present—of practical moment. It declares that all powers of government, and all authority, legislative, executive, and judicial, in Ireland, are derived from the people of Ireland. This savours rather of ROUSSEAU than of practical constitution making, but it may have importance for the future. Whether it connotes a republic we need not argue. Elsewhere the Constitution distinctly preserves the rights of the Crown. Similarly with regard to the term "citizen" which is used instead of subject. The Attorney-General was able to cite a Canadian statute of 1910 as using the term "Canadian citizen," and it is convenient. It applies to all States, monarchical or republican, and is preferable to the term "national" which has been coming into use because people have been afraid of replacing "subject" by citizen. The question of citizenship of the British Empire has been rendered difficult by the unfortunate decision of the Court of Appeal in *Markwald's Case*, 1920, 1 Ch. 348, that citizenship in Australia does not imply citizenship of the Empire.

Appeals to the Privy Council.

A MORE IMPORTANT question is the right of appeal to the Privy Council. Originally the Irish House of Lords was the Court of Final Appeal in Ireland, but, as we noticed more fully in 65 SOL. J., p. 305, the jurisdiction was taken away by statute about 1720. It was restored when GRATTAN obtained the independence of the Irish Parliament in 1782, but was lost again at the Union. Since then the final appeal has been to the House of Lords in England, but this vanishes with the new Constitution, and no appeal to the Privy Council is expressly given, though it is implied by the proviso to Art. 66. Under Art. 64 there is to be a High Court and a Court of Final Appeal, the latter being called the Supreme Court. Here, of course, the Supreme Court includes both the High Court and Court of Appeal. Under Art. 65 the judicial power of the High Court is to extend to the question of the validity of any law having regard to the provisions of the Constitution. Then Art. 66 gives the Supreme Court appellate jurisdiction, expressly including questions as to the validity of laws, and concludes: "The decision of the Supreme Court shall in all cases be final and conclusive, and shall not be reviewed or capable of being reviewed by any other Court, Tribunal or Authority whatsoever." So far all further appeal is clearly cut out. But then there follows: "Provided that nothing in this Constitution shall impair the right of any person to petition His Majesty for special leave to appeal from the Supreme Court to His Majesty in Council or the right of His Majesty to grant such leave."

The Inherent Right of Appeal to the Crown.

SO THE QUESTION arises, what is the right to petition for leave to appeal to the Privy Council. It might have been supposed that this, if intended, would be expressly given; but short of that it is necessary to find an existing right in Irishmen. The official view appears to be that every citizen has a right to appeal to the King, and this may be to the King in Parliament—in practice, the House of Lords—or to the King in Council; and when Irishmen lose the former, they *ipso facto* have the latter. This may be so, and some such theory is necessary to explain and give effect to the proviso to Art. 66. But in the Overseas Constitutions various restrictions have been placed on the right to appeal, and the question of what right is exercisable in particular Dominions is somewhat difficult. As an interesting illustration of the subject we print this week an address delivered last year by Mr. ROBINSON, the Solicitor-General for Victoria, on the question of conflicting decisions on State rights and the right of appeal to the Judicial Committee.

Uniform Divorce Law in the United States.

AMONG THE MANY useful activities undertaken by the American Bar Association, a body which resembles more closely the Law Society than it does any other body in this country, has been that of drafting uniform statutes in various branches of the Criminal Law and the Common Law, which it recommends for adoption

to the Legislatures of the various States in the Union. Within the last month the Association has just adopted a Divorce Statute for the introduction of which into these forty-eight Legislatures it is now arranging. It has also been fortunate in obtaining the support, generally speaking, of the various central societies of women delegates recently formed in America and now very active. The difficulties in the path of the new uniform measure are two-fold. It recognizes only five grounds of divorce and therefore is asking the great majority of the States to assent to a great curtailment of their present facilities. This, however, is in harmony with the tendency of enlightened opinion in the States. There, divorce reform has an exactly opposite meaning from its significance in England, just as Tariff Reform is a free trade movement in America and a protectionist movement in Britain. Again, the proposed law is too wide for a few of the old-fashioned States, chiefly found in New England and in the South, which still place restrictions in the way of divorce almost as great as those in England. Should the reformers, however, succeed in getting this draft Bill adopted in three-quarters of the States, an attempt would then be made, as in the case of Prohibition, to secure a constitutional amendment transferring from the States to Congress the sole jurisdiction to legislate on divorce, and to the Federal Courts the sole right of pronouncing divorce decrees. The latter transfer would be essential to the attainment of any real unanimity; for, if the legislative powers were transferred to Congress while the State judiciaries administered the law, recalcitrant States would probably mis-interpret the Act in ways which would indirectly restore the present chaos.

Provisions of the Proposed Uniform Divorce Law.

IT IS INTERESTING to note that the provisions of the proposed uniform divorce law, as approved by the women's societies of America, bear a close resemblance to the suggestions of the majority report in Lord GORELL'S Commission. Adultery on the part of either sex, incurable lunacy, imprisonment for a lengthy term, desertion for one year, "gross and inhuman cruelty": these are the grounds in respect of which it is proposed that a divorce should be granted. The Association are naturally opposed to the antiquated abuse, still retained in New York State, which forbids the re-marriage of the guilty divorced party. Desertion for one year seems a short term on which to found the annulment of a marriage; Lord BUCKMASTER'S Bill suggests two years, the Scots Law requires four years, and most Continental systems adhere to five. "Gross and inhuman cruelty" is in practice likely to be whittled down so as to mean very little when a wife sues her husband: this ground already exists in some Western States where, under this law, a wife has obtained a divorce because a husband would not provide her with a motor car, and refused her more than 5,000 dollars a year for housekeeping expenses! In fact, the difficulty in the way of defining "cruelty" and "desertion" so as to avoid the present lax interpretation of those terms, is everywhere a standing problem for the reasonable and moderate divorce reformer.

A Curious Problem in Constitutional Law.

THE LEGAL WORLD of America has been disturbed for some time past by a question which has arisen in a very unexpected way as to the legality of President WOODROW WILSON'S visit to Europe in 1919. If the visit were illegal, many consequences in American Law might follow. Now, there is no direct veto upon the leaving of the country by an American President during his term of office; but many passages in the Constitution seem to imply that he cannot do so. The arguments on the point are collected in the November issue of the *Harvard Law Review*, in an article by the eminent jurist, Mr. D. H. MILLER. The strongest implication seems to arise in this way. Under the American Constitution the President has a limited power to veto Bills passed by both Houses of Congress. He can refuse his assent, but he must do so within ten week-days after the Bill is presented to him: WATSON'S "American Constitution," pp. 364, 365. If Congress adjourns before the ten days are up, then the President need not express either assent or dissent: such a veto is called a "pocket veto." In all other cases, he must do one or the other within the time limited; the reason is that, upon receiving a refusal, the Houses may again present the Bills with the larger majorities required by the Constitution in order to override the President's veto. This, again, they must do within a period of days limited by law and varying according to the circumstances. A President who refuses either to assent or dissent within the ten days, apparently, is guilty of a common law "high crime and misdemeanour"—namely, breach of an imperative statutory duty as distinguished from a discretionary one—and under the terms of the Constitution he is liable to impeachment by the House of Representatives before the Senate. The suggestion is, then, that a President cannot legally do any act which puts it out of his power to comply with the fundamental laws of the Constitution, one of which is that he must consider and pronounce upon all bills presented to him within ten week-days after the joint-resolution of the Houses. This he cannot do if absent in Europe. There are only two precedents of a President leaving the States prior to WILSON'S visit to Europe; ROOSEVELT visited the Panama Canal and TAFT visited Mexico. But both these cases, attacked at the time, were defended on the ground that the ten-days rule could be complied with in view of the nearness to Washington.

Interference with the Course of Justice.

ON WEDNESDAY morning Mr. Justice P. O. LAWRENCE had occasion to reprove a somewhat novel form of "interference with the course of justice." A litigant, whose name it would serve no purpose to mention, had written a personal letter to the judge—of course, an improper thing to do. But the letter was not intended to put facts before the judge or make an appeal to him; on the contrary, it consisted in expressing his pleasure at finding that his case had been assigned for trial to a judge whom he regarded as so admirably fitted to try it and to do impartial justice to it, from his experience of the sort of facts it raised. *Primâ facie*, this hardly seems "an interference with the course of justice," but a little reflection shows that such a letter may be calculated to flatter the judge and thereby dispose him favourably to the writer. Of course, English judges are not influenced by any such considerations; but it is essential that litigants should not be allowed to assume that they may be influenced; and therefore the learned judge rightly drew public attention to the impropriety of such conduct.

The Status of an "Inn of Court."

A LEARNED CORRESPONDENT who is a great authority on the *Year Books* has suggested to us that the reference to Lincoln's Inn as an "Inn of Chancery," in our QUINCENTENARY SUPPLEMENT, may mislead students or junior members of the profession into the supposition that Lincoln's Inn at one time resembled the lesser Inns of Chancery, such as Cliffords, Clements, Thavies, Furnivals, Staple, New, Danes, and the others, rather than the Common Law Inns of Court, Gray's Inn, and the two Temples. We expect that every member of the legal profession is sufficiently acquainted with the history of the Inns to render impossible any such misapprehension; but it may be useful to point out here—on the authority of the learned correspondent in question—that an "Inn of Court" had not orginally any reference at all to Courts of Law. It meant an hostel attached to the King's Court, where young noblemen and gentlemen received training in courtly arts. In the same way an "Inn of Chancery" meant a hostel attached to the household of the Lord Chancellor.

At Stafford Assizes on 18th November a farmer named Henry Cecil Allen was found guilty of unlawfully wounding a boy who was trespassing on his land in search of mushrooms. The defendant said he fired merely to frighten the lad and without the intention of injuring him. He received the formal sentence of three days' imprisonment and was fined £50, on payment of which he was released. Mr. Justice Coleridge remarked that trespassing was not a crime, or most of us would have been in gaol long ago.

In Praise of Equity.

LINCOLN'S INN and all who are interested in the higher ideals of the Law will be grateful to the Archbishop of Canterbury for the impressive and noble words in which he spoke of Equity—Equity as a part of and not opposed to the Law—at the Commemoration Service on Tuesday. It was fitting that he carried back the idea of an Equity to moderate the rigour of the Law to the times of an ancient and great civilization—the *epieikeia* of ARISTOTLE, the reasonableness or fairness which even then was opposed to the strict law; but it came perhaps as a surprise to most of the masters of equity who were gathered to hear him that for a time, in the sixteenth century, this word passed current for the idea which was then gaining a foothold in our own legal system. "Equity," it is said in the "Doctor and Student" (Chap. 16) "is a right wiseness that considereth all the particular circumstances of the deed, the which also is tempered with the sweetness of mercy. And such an equity must always be observed in every law of man; and that knew he well that said thus: Laws covet to be ruled by equity . . . to that intent equity is ordained, that is to say, to temper and mitigate the rigour of the law. And it is called by some men *epicikeia*"—elsewhere Anglicised to Epiky—"the which is no other thing but an exception of the law of God, or the law of reason from the general rules of the law of men."

Of the growth of Equity and the actual effect it had in moderating the rigour of the law we need not here speak. Two centuries later it was undergoing remarkable development, and appears to have been the envy of one of the great Chiefs of the Common Law, perhaps the greatest—Lord MANSFIELD. It was, as is well known, a ground of complaint of lawyers against him that he introduced too much equity into his Court—a reproach which, said Lord MAHON (History, IV, 53), until explained, sounded like a satire on their own profession. In fact all that Lord MANSFIELD succeeded in doing was to import a little liberality into the Common Law, a liberality which his successors promptly proceeded to withdraw; but it may not be generally known that he made equity the subject of a letter to a Scotch correspondent. The matter arose from a proposal for the introduction of jury trials into Scotland, and Lord MANSFIELD'S opinion was asked for by Lord SWINTON, a Scots Judge, who had published a pamphlet in favour of the change. But Lord MANSFIELD was averse to it. "Great alterations in the course of the administration of justice ought to be sparingly made, and by degrees, and rather by the Court than by the Legislature." And somewhat erroneously perhaps as a question of historical fact, he suggested that one of the reasons for a court of equity was to enable cases of fraud to be tried without subjecting them to the popular prejudices attending them which influence juries. "A great deal of law and equity in England," he said, "has arisen to regulate the course and obviate the inconveniences which attend this mode of trial. It has introduced a court of equity distinct from a court of law, which never existed in any other country, ancient or modern": Campbell's Lives of the Lord Chief Justices, II, 554.

Possibly Lord MANSFIELD was not aware of Lord HARDWICKE'S letter of 1759, also to a Scots correspondent, Lord KAMES, on the Principles of Equity (Parkes, History of the Court of Chancery, App. 501). Lord KAMES was on the point of publishing his work bearing this title, in which he considered the expediency of the separation or union of equity and common law jurisdiction, and he had communicated the Introduction to Lord HARDWICKE. Hence Lord HARDWICKE'S letter, in which he first discussed the origin of equity on lines more fully developed by subsequent investigators (see Holdsworth's History of English Law, 3rd Ed. I, Chap. 5), and then considered whether the jurisdiction of Common Law and Equity ought to be committed to the same or to different courts. Following Lord BACON, he was for keeping the two distinct, for fear that the relaxations of equity should undermine the foundation of the civil and even the criminal law, and he concludes with a statement of the reasons which had led to the growth of causes in equity, one being—and there his thoughts ran on the same lines as Lord MANSFIELD'S—the luxuriant growth of fraud, which it was for equity to repress.

But at the same time Lord HARDWICKE recognised that equity itself must be bound by general rules. "In our Courts of Equity general rules are established, as far as it has been judged the nature of things would admit, especially since the time of my Lord Keeper COVENTRY, who was very able, and contributed a great deal towards modelling the Court of Chancery." But under Lord HARDWICKE and his successors—in particular Lord ELDON—the rules of equity became nearly as fixed as the rules of law. The doctrines, as Sir GEORGE JESSEL said in *Re Hallett's Estate*, 13 Ch. D., p. 710, are progressive, refined, and improved; but still they are, as matters of principle, established and no court can now take on itself to alter them, or—save in rare cases—to lay down a new doctrine. The work of Equity in moderating the Common Law is practically accomplished, and we have reached the stage when change is for the Legislature.

Against the view of Lord BACON and Lord HARDWICKE, the jurisdictions have been amalgamated, and in all courts the rules of equity prevail. But this does not mean that law and equity have themselves been amalgamated, and as we have already pointed out, the system of conveyancing to be introduced by the Law of Property Act is based entirely upon their being separate. But if Equity is no longer as capable as in former days of being moulded and developed by judicial learning and wisdom, it nevertheless stands as a system which great judges have moulded and developed during the period covered by the 500 years during which Lincoln's Inn has had its home between Chancery Lane and the Fields, and in the application of the system no less learning and wisdom are required than in its making.

The Plea of *Force Majeure.*

IN English law it is generally accepted by all text-book writers that there are three possible defences where the owner of a "dangerous thing," which he must "keep on his land at his peril," is held liable, without negligence on his part, for its escape upon and injury to a neighbour's property. He may plead the "contributory negligence" of the plaintiff, or the "tortious act of a third party" (provided in each case that such acts are the *causa proxima* of the damage), or in the further alternative "*Vis Major*" or "*Force Majeure*," namely, the plea that the escape was due to an overwhelming and unanticipated act of nature, for which he cannot be held responsible. The origin of the doctrine of "*force majeure*" rests in the now antiquated belief that Providence, for its own inscrutable purposes, sometimes interferes with the ordinary course of nature, and that hurricanes or similar storms of unprecedented violence are manifestations of such an interference. *Actus Dei injuriam alicui non facit* is the wider legal maxim of which the defence, *vis major*, is only—historically considered—a subsidiary part. Although the dogma on which it was based has vanished from theology, the plea is still a part of our law. And, as one would expect from its nature and origin, it is found likewise in the jurisprudence of all civilized communities. In the *Code Napoléon*, for instance, and likewise in the Civil Code of Lower Canada (Article 1054), this rule is found expressed in terms which are practically the same as those of English law. An interesting illustration of the rule and its operation in a rather peculiar set of circumstances will be found in the recent Canadian appeal heard by the Judicial Committee: *Montreal Corporation* v. *Watt & Scott, Limited*, 1922, 39 T.L.R. 4.

The facts of the *Montreal Corporation case* are simple enough. After a heavy storm, sewers, constructed and operated by the Montreal City Council, overflowed into the premises of the respondents and injured their stock. They sued the municipality, alleging in the first place that there had been negligence in the construction or operation of the sewers so that the water which entered them regurgitated instead of escaping, and in the second place, that the water in the sewers was a "dangerous thing" which the owners must keep there at their peril. There was no

suggestion of "contributory negligence" on the part of the plaintiffs, or of the tortious act of a stranger, so that the only possible defence was that of "*force majeure*." The trial judge found that, whether or not there had been *vis major*, it might have been within the powers of the municipality to protect these sewers from overflooding by taking reasonable precautions against flood, and that they had failed to prove the taking of such precautions; he therefore negatived the plea of *force majeure* and held the municipality liable. The Quebec Court of Appeal, on the other hand, took the view that, once *force majeure* is proved, the owners of the dangerous thing need prove no more in order to escape liability: the onus of proving negligence on their part is on the plaintiffs who have suffered the injury. The Canadian Supreme Court took a novel course when the case reached them on further appeal. They held by a majority of four judges to one, that the rainfall was not so exceptional as to amount to *force majeure*, so that the City Council was liable for the escape of the sewer; but they also held that the owners of the injured premises had not taken adequate precautions to minimize the damage likely to result from an overflow from the sewers; and that therefore they must bear half the damages. In other words, they applied in a very novel form the new doctrine of the injured party's duty to minimize the damage caused him by his neighbour's torts or breaches of contract; and they extended it in a remarkable way, for they held, in substance, that the injured party, when he anticipates negligence by his neighbour and damage to his property, must take reasonable precautions to protect his own property against the probable consequences of his neighbour's negligence; and, if he fails to do so, will not be allowed to recover such part of the damage as would not have been suffered if he had taken these precautions. This rule had already been suggested by the Judicial Committee two years ago in *Quebec Railway, Light, Heat, and Power Company* v. *Vandry*, 1920, A.C. 662. On further appeal the Judicial Committee accepted the view suggested in that case and have now affirmed it as sound law.

The nature of that peculiar form of liability, which in our law is known as "liability for a dangerous thing," is discussed in a very interesting way in the judgments delivered by the Board in both of the above cases. Negligence, we may remark in passing, is called "*Faute*" in French-Canadian law, and "*force majeure*" is called "*cas fortuit*," *i.e.*, a "fortuitous event"—a term familiar to us in Workmen's Compensation law. Now, it has always been a matter of some doubt whether, in our English Common Law, the liability in question is a special form of "negligence"—in which the presumption of negligence is made *ex re ipsâ* and is not rebuttable—or is a separate tort, distinct from negligence, and analogous to nuisance. The distinction is usually academic, but it becomes important when one comes to such defences as that of "*force majeure*." If this tort belongs to the class of actions on the case known as "Nuisance," then there is no presumption of negligence on the part of the keeper of the dangerous thing; consequently, once he has proved that the facts amount to *force majeure*, his responsibility is at an end; on the other hand, if the tort is the different form of *case* known as "Negligence," then he is presumed negligent until he establishes conclusively that he is not liable, and to do so he must prove not only *force majeure*, but also that he could not have prevented the escape, the injury, and the damage actually done despite the *force majeure*. In this second case, the onus is on him of showing that he has taken every possible means of checkmating the so-called *force majeure*. Since the Judicial Committee took the latter view, and held that the municipality was liable because it had not proved that it took every possible means to prevent the damage, their decision seems to be more consistent with the older view that "liability for a dangerous thing" is a peculiar form of "negligence" than with the view which in recent years has been more fashionable, *e.g.*, in Pollock's Torts and Salmond's Torts, that it is a form of nuisance—or, at any rate, a distinct class of torts in itself and not a sub-class of negligence. Something, of course, turns on the fact that the Judicial Committee was deciding a Canadian case on the wording of the Civil Code of Lower Canada; but there seems to be very little in the Code to differentiate the doctrine in principle from that of the English Common Law.

Incidentally, a very interesting little bye-point arose both in *Vandry's Case, supra*, and in the *Montreal Case, supra*. It so happens that since Lower Canada (the province now called Quebec) is by its Constitution bi-lingual, the *Code Civile* is officially published in two versions, one French and one English. Now, it sometimes happens that there is a difficulty in finding in English the exact equivalent for a technical term of French Law. To meet this difficulty, Article 2615 of the *Code Civile* provides that, in the case of a difference between the interpretation of the English and French versions, "that version shall prevail which is most consistent with the provisions of the existing laws on which the article is founded." As a matter of fact, differences of meaning have frequently arisen, and recourse has been made to the previously-existing law. This is found in the old French Law of the *Ancien Régime*, and more especially in the classical French treatise known to every commercial practitioner as "*Pothier on Obligations*." In the present case, a difficulty was found in finding a common meaning for the French expression, *cas fortuit*, and its English equivalent, "fortuitous case," so that resort was had to POTHIER from the French version. The Judicial Committee, however, has pointed out in the *Montreal Case* that this resort to the previous law can only be made when the French and the English words really mean two different things; no such recourse must be made in the common cases where there is a slight shade of difference in the meaning. In such a case, an interpretation must be placed on both the English and French term which will make them consistent with each other's meaning. Not unless this cannot be achieved is recourse to be had to the prior sources of law.

One other point must be noted briefly. Of course, the plan adopted by the Supreme Court of Canada, that of apportioning the damage equally between the parties because each was in default, could not have been adopted in England. As is well known, the Scots and Roman Law rules in the case of contributory negligence, are that the damage in such cases must be apportioned between the parties, whereas the English Law—except in the Admiralty Court—leaves each to bear the whole of his own loss in such a case without contribution by the other. The French-Canadian rule is that of the Scots and Roman Law: *Fréchette's Case*, 1915, A.C. 871; and therefore the Supreme Court applied a rule of apportionment which would not have been possible in England prior to the establishment of the new rule that the victim of an injury must do all that is reasonably practicable to diminish his own loss, and therefore the damages recoverable from the tort-feasor. This modern rule is still in its infancy; it is undergoing constant development in our courts; and its far-reaching effects are only gradually disclosing themselves. One incidental, quite unforeseen, result may be that it may introduce into English Law by a side-wind the Continental rule of apportionment in cases of contributory negligence.

Reviews.

The Law of Property Act.

A GUIDE TO THE LAW OF PROPERTY ACT, 1922. By the Editors of "Law Notes." The "Law Notes" Publishing Offices. 7s. 6d. net.

In course of time we shall have complete treatises on the new Law of Property Act. As the authors of this work point out, they will be big volumes—300 pages for the Act and as much again for commentary; a book of 600 pages at least. But that is not their design, and indeed they rather understate the case. No text-book, it may be presumed, will ever print the present Act, and probably no formal commentary will appear until it has been dissected and distributed among the various Consolidating Acts. And this means including the provisions of the existing Conveyancing Settled Land Act, Trustee, and Land Transfer Acts. So it will be a bigger job than the authors suggest. Meanwhile they perform the very useful task of furnishing an alphabetical guide to the Act. It is, they correctly say, not an easy Act. "Drawn in the technical language of conveyancing

counsel, there are sections which the ordinary practitioner may find somewhat obscure." This is very much the same as we have frequently said. However good a conveyancing instrument the Act may be, it is an instrument for the expert. It may be that when by practice its working has become known, simplicity will be attained. But the period of transition will not be easy. Meanwhile it is important for practitioners to become acquainted with the provisions of the Act, and in its labyrinth of sections and schedules the alphabetical arrangement adopted in this book will be found useful. This is prefaced by an Introduction in which the general principles of the Act are explained. The titles Infants, Intestacy, Land Charges, and Settled Land Acts and Settlements are instances of very efficient guidance to the provisions of the Act.

Estate and other Duties.

HANDBOOK, Giving Tables of Estate, Probate, Stamp and Companies Duties, and Registration Fees in Various Offices, with Notes as to Forms and Official Requirements. By T. A. SEABROOK, Agency Manager to The Solicitors' Law Stationery Society, Limited. The Solicitors' Law Stationery Society, Limited. 5s., by post, 5s. 6d.

This is a handy book of some 60 pages, giving in convenient form the information as to the amount and mode of payment of various duties. Every practitioner knows the importance of having this information readily available. To consult the different statutes is a work of time. Here it can be obtained at once without recourse to the statutes, unless some special question arises. The tables of Estate Duty show the rates payable since the Finance Act, 1894, came into operation, with instructions as to the mode of calculation of the duty at different dates, and as to relief in respect of quick succession. There are also notes indicating the forms to be used and the requirements of the various Public Offices. We may refer in particular to the section on the preparation of papers on application for probate or administration. These will be found very helpful; also the notes as to the Companies Registration Office. The book is one which solicitors' clerks will appreciate.

Books of the Week.

Evidence.—The Principles of the Law of Evidence. With elementary Rules for conducting the Examination and Cross-examination of Witnesses. By the late W. M. BEST, A.M., LL.B. 12th Edition, by SIDNEY L. PHIPSON, M.A. (Cantab.), Barrister-at-Law. Sweet & Maxwell, Ltd. 32s. 6d. net.

Criminal Law.—The Elements of Criminal Law and Procedure. By A. M. WILSHERE, M.A., LL.B., Barrister-at-Law. 3rd Edition. Sweet and Maxwell, Ltd. 12s. 6d. net.

Estate Duty, Etc.—Handbook giving Tables of Estate, Probate, Stamp and Companies Duties, and Registration Fees in Various Offices, with Notes as to Forms used and Official Requirements. By T. A. SEABROOK, Agency Manager to The Solicitors' Law Stationery Society, Ltd. The Solicitors' Law Stationery Society, Ltd., 22, Chancery Lane. 5s. By post, 5s. 5d.

Diary.—Sweet & Maxwell's Diary for Lawyers, 1923. Edited by FRANCIS A. STRINGER and PHILIP CLARK, both of the Central Office, Royal Courts of Justice. Sweet & Maxwell, Ltd. 6s. 6d. net.

Constitutional Law.—Freedom of Speech. By ZECHARIAH CHAFEE, Professor of Law in Harvard University. George Allen & Unwin, Ltd. 16s. net.

Essays.—What the Judge Thought. By His Honour Judge EDWARD ABBOTT PARRY. T. Fisher Unwin, Ltd. 21s. net.

Correspondence.

Income-Tax and Discounts.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—In the Article on the Finance Act, 1922, in your issue of the 25th inst., you say: "The principle of computing the profits according to the amount of the preceding year is maintained and *the result in* Brown's Case *seems to be really excluded by paragraph 2 of the new Rule.*" Is this correct? To quote from the Head Note in *Brown's Case* "the principle of assessment laid down in the first Rule of the Third Case *assumed as a requisite of chargeability the continued existence of the same source of profits in the year of charge.*" That principle does not appear to be affected by para. 2 of the new Rule. The Revenue has sought to avoid the result in *Brown's Case* not by altering that principle but by taxing in the year in which the profits first arise the profits arising within that year. In cases where the profits in question have first arisen since the 5th April, 1922, the new Rule will in effect avoid the result in *Brown's case* inasmuch as if profits from that particular source shall be received during, say, three years, the Revenue will receive three years' tax, the income received during the first year being taxed in and for that year and the tax for the remaining two years being in each case charged on the amount received in the previous year. If the effect of para. 2 of the new Rule were to exclude the application of the principle laid down in *Brown's Case*, then in the fourth year the subject would be charged with tax on the income received in the third year and would thus be charged with four years' tax on three years' income. It seems to follow therefore that this particular principle remains unaffected and that the decision in *Brown's Case* will still avail for the benefit of subjects who were in receipt of income from the particular source in question prior to the 5th April, 1922, as the income received during the first year will still have escaped taxation but, notwithstanding that, the income for the last year of receipt will also escape under the decision in *Brown's Case*—a result possibly not contemplated by the Revenue but which seems to be the necessary consequence of the form in which this question has been dealt with in the new Rule.

4, Bedford Row, London, W.C.1. C. FREDK. BOOTH.
28th November.

[We are obliged for Mr. Booth's letter. The matter is a little difficult and we hope to consider it next week.—Ed. *S.J.*]

Women Jurors in Unpleasant Cases.

[*To the Editor of the Solicitors' Journal & Weekly Reporter.*]

Sir,—As an opponent, from the outset, of Women's Suffrage (chiefly because of the logical developments likely to result therefrom), I have read your remarks in your issue of the 18th inst. with considerable interest. Do you not, however, attempt two lines of thought that are contradictory? In the first place you agree the logic of Jury service, but afterwards, you express the opinion that such service should be perfectly voluntary. It seems to many of us that women cannot "have it both ways," and that if they aspire to the rights of men, they must expect the liabilities; and, in the particular instance, you offer little or no solution of the kind or degree of unpleasant case from which a woman should be excused adjudication. You appreciate the determination of a woman to support another woman's honour, but desire to excuse her when only a man's honour is involved. There are many instances where both sexes are involved, and others where children may be concerned; and altogether, I submit it would be impossible to lay down any definite rule. Furthermore, you do not seem to take into account the fact that a man may be just as sensitive as a woman to these distressing cases.

The whole question is, of course, a very large one, but if we are to be guided by logic, then we are not entitled to restrict that logic, and women must be content to suffer the physical and mental hardships of the other sex; whilst men must be excused from the numerous legal and moral liabilities which have hitherto prevailed and which still subsist (*e.g.* responsibility for income tax, for wives' torts, etc.) in respect of their women-folk.

Yours, etc.,
HAROLD A. CRAWFORD.
Westminster Chambers,
28, East Parade, Leeds,
20th November.

[It is difficult to apply logic to human affairs. The Legislature has recognised an exception in the case of nuns. There was no ground for this except sentiment, and a woman in the home is as much entitled to refuse public service as a woman in a convent. The Legislature can pass disqualification removal Acts, but it cannot remove the facts of life.—Ed. *S.J.*]

[We are obliged to hold over some Correspondence.]

CASES OF THE WEEK.

House of Lords.

NORTH BRITISH RAILWAY *v.* **SCOTT.** 3rd November.

REVENUE—INCOME TAX—ASSESSMENT ON COMPANY IN RESPECT OF OFFICERS' SALARIES—SALARIES PAID WITHOUT DEDUCTION OF TAX—INCOME TAX ACT, 1860, 23 & 24 Vict. c. 14, s. 6.

The sum paid by a railway company as income tax in respect of the salaries of their officers and not deducted from the salaries paid to such officers is part of the officers' income for income tax purposes.

This was an appeal from the First Division of the Court of Session as the Court of Exchequer in Scotland. The appellant railway company were assessable in terms of s. 6 of the Income Tax Act, 1860, for the duties payable under Sched. E in respect of all offices and employments of profit held in or under the company, and the section provided that it should be lawful for the company to deduct and retain out of the fees or salary of each officer the duty charged in respect of his profits. By agreement with their officers the company had bound themselves not to exercise their right to deduct income tax from their officers' salaries. The assessment was made on the company on the basis that the salary of the officer was the total sum applied by the company on his behalf, first by way of direct payment to him, and secondly by way of payment to the Revenue of the amount of income tax appropriate to the sum directly paid to him. This assessment was confirmed by the Commissioners and their decision was affirmed by the First Division from which the company now appealed.

Lord DUNEDIN in moving that the appeal should be dismissed said it was obvious that if the officials in question were asked what profits they got from their office the answer would be: "We get pounds in cash and we get the income tax due in respect of our salaries paid by the company." The salary therefore of an officer employed by the company was the sum paid to him in cash by the company plus the sum paid by the company for the income tax due in respect of such salary and not deducted, and it was on the aggregate of those two sources of profit that the duty would have to be calculated. Although under s. 6 of the Act of 1860 this was the company's debt, the measure of that debt was not the liability of the company, but the liability of the officer under Sched E if that liability had not been transferred to the company by the section.

Lords ATKINSON, SUMNER, WRENBURY and CARSON concurred.—COUNSEL: *Graham Robertson*, K.C., and *Hon. Geoffrey Lawrence*; *Sir E. Pollock*, A.-G., *C. D. Murray*, L.A., *Reginald Hills* and *A. N. Skelton* (of the Scottish Bar).—AGENTS: *Lewin Gregory & Co.* for *James Watson*, Edinburgh; *The Solicitor for England of Board of Inland Revenue* for *The Solicitor for Scotland of Board of Inland Revenue*.

[Reported by S. E. WILLIAMS, Barrister-at-Law.]

Court of Appeal.

In re RUSSELL AND HARDINGS' ARBITRATION.

No. 1. 17th November.

AGRICULTURAL HOLDING—LANDLORD AND TENANT—LEASE OF FARM WITH FARMHOUSE AND BUILDINGS—FARMHOUSE SUB-LET AND USED AS BOARDING-HOUSE—DETERMINATION OF TENANCY—COMPENSATION FOR IMPROVEMENTS—WHETHER HOLDING NO LONGER AGRICULTURAL BY REASON OF SUB-LETTING OF FARMHOUSE—AGRICULTURAL HOLDINGS ACT, 1908, 8 Edw. 7 c. 28, s. 48.

A holding which was an agricultural holding within the meaning of s. 48 of the Agricultural Holdings Act, 1908, and was cultivated as such, did not cease to be an agricultural holding by reason of the fact that the tenant, not requiring the use of the farmhouse, sub-let it as a private dwelling to a person who used it for the purpose of taking paying guests.

In re Lancaster and Macnamara, 62 SOL. J. 681; 1918, 2 K.B. 472, *distinguished*.

Appeal from the judge at Brighton County Court, upon a case stated by the arbitrator in an arbitration between Russell (tenant) and Harding (landlord).

The facts, as stated in the special case, were that in 1916 the landlord, Mrs. Harding, let a farm of over 1,000 acres to the tenant Russell. Upon the farm was a farmhouse, some cottages, and the usual farm buildings, and there was a provision in the lease that the tenant should keep all these buildings in good tenantable repair, and not assign or sub-let without permission. The tenant did not require the use of the farmhouse, as he lived in another house near by, so, having obtained the permission of the landlord, he sub-let it to a lady who used it first as a sanatorium for wounded soldiers, and afterwards as a house for paying guests. When the lease to the tenant came to an end by notice given by the landlord in 1921, the usual claim for compensation was made. The landlord had, previously to the termination of the lease, arranged with the sub-tenant that she should vacate the farmhouse, and that he should re-enter. By s. 48 (1) of the Agricultural Holdings Act, 1908, it is provided that:—"'Holding' means any parcel of land held by a tenant which is either wholly agricultural or wholly pastoral, or in part agricultural and as to the residue pastoral, or in whole or in part cultivated as a market garden, and which is not let to the tenant during his continuance in any office, appointment, or employment held under the landlord." The landlord contended that no compensation to the tenant was due under the Act by reason of the house having been used as a house for paying guests, by which fact, she contended the letting was not a letting of a holding "wholly agricultural, or wholly pastoral, or in part agricultural and as to the residue pastoral." The judge at Brighton County Court held that the holding was an agricultural holding, and that the mere fact of the house having been sub-let was a trivial matter not affecting the real issue. The landlord appealed, relying upon *In re Lancaster and Macnamara, supra*.

The Court dismissed the appeal.

Lord STERNDALE, M.R., said that the point would probably not arise again, because the Agriculture Act, 1920, s. 24, provided that a holding might be considered as divided up so that part might be agricultural and part not. But in the present case, on the face of the lease, it was clearly an agricultural holding to start with. The sub-letting of the house to the woman who took paying guests, and her subsequent vacating of the house was all done with the approval of the landlord, and no suggestion was made to the tenant that he might be imperilling his chance of compensation, or putting himself outside the Act. It was said the court must look at the state of things when the lease came to an end, but he (Lord Sterndale) thought that they must look at the whole period. The appellant contended that if at any time any portion of land or buildings were used for any other purpose than agriculture, the Act was excluded; but if so, the sub-letting of one small cottage as a "week-end" cottage would make a large holding no longer an agricultural holding—obviously an absurd result. The court had been referred to *Lancaster* v. *Macnamara*, *supra*, but that was no real authority, for there the tenancy was of an inn, the real business of the tenant was the sale of liquor, and there was only a small piece of meadowland attached to the holding. The appellants had relied upon expressions used by Scrutton, L.J., in that case, but it was not right to take expressions used by a judge, divorced from their context, and apply them to a wholly different set of facts. A good deal had been made of the fact that the sub-tenant took paying guests, but in his (Lord Sterndale's) view, the point was absolutely immaterial. The question was what the tenant did, what the sub-tenant did did not affect the matter. The appeal must be dismissed.

WARRINGTON and YOUNGER, L.JJ., delivered judgments to the same effect.—COUNSEL: *Eustace Hills*, K.C. and *G. Lailey*; *J. G. Hurst*, K.C. and *F. W. Gentle*. SOLICITORS: *Williams and James*; *O. R. Sawyer* and *Withall*, agents for *J. C. Bucknell*, Brighton.

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

DAVIS *v.* COMMISSIONERS OF INLAND REVENUE.

No. 1. 20th and 21st November.

REVENUE—INCOME TAX—SUPER-TAX—PERSONAL ALLOWANCES AND DEDUCTIONS—WHETHER APPLICABLE TO ASSESSMENT FOR SUPER-TAX—"TOTAL INCOME"—INCOME TAX ACT, 1918 (8 & 9 Geo. 5, c. 40), ss. 4, 5, Sched. E, r. 1—FINANCE ACT, 1920 (10 & 11 Geo. 5, c. 18), ss. 15 to 22.

The personal allowances and deductions which by ss. 18 to 22 of the Finance Act, 1920, may be deducted from assessment to income tax may not be deducted from the assessment to super-tax. Notwithstanding that the latter tax is not a separate tax, but an additional income tax, it is chargeable, under s. 15 of the Finance Act, 1920, on the total income of every individual, and the "total income" means the income before the making of any allowance or deduction.

Appeal from a decision of Sankey, J. The appellant, Mr. S. K. Davis, was assessed for super-tax for the year ending April, 1922, in the sum of £6,001, made up as follows:—

	£	s.	d.
Pension	900	0	0
Annual value of residence	150	0	0
Income received under deduction of income tax..	3,527	13	9
Wife's ditto	1,423	12	4

The pension had been assessed to income tax for the year 1920-1921 in the sum of £900, the tax payable thereon amounting to £270, such tax being reckoned at the standard rate of 6s. in the £. Subsequently a claim was made by the appellant that for the year ended 5th April, 1921, he was entitled to the allowances and deductions specified in ss. 16, 17 and 18 of the Finance Act, 1920, and the reduced rate of tax specified in s. 23 of the Finance Act, 1920. This claim was given effect to by reducing the duty payable in respect of the said income tax assessment by £128 5s. to £141 15s. Such sum was arrived at as follows:—

	£	s.	d.
Earned income allowance, being one-tenth of the earned income, £90, at 6s.	27	0	0
Personal allowance, £225, at 6s.	67	10	0
Reduced rate of tax on first £225 of taxable income, £225, at 3s.	33	15	0
	£128	5	0

The personal allowance of £225 was granted, as the appellant was during the year ended 5th April 1921, a married man having his wife living with him. Mr. Davis appealed against the assessment to super-tax, contending that the personal allowances and deductions granted by the Finance Act, 1920, were also to be allowed for super-tax, and that super-tax, being an additional duty of income tax, was not chargeable in respect of a larger income than the income liable to income tax. He further contended that, in any event, the income tax paid or deducted in respect of the pension must, under the provisions of r. 1 of Sched. E of the Act of 1918, be deducted from the income liable to super-tax. The Special Commissioners upheld the assessment to super-tax in the sum of £6,001, and their decision was affirmed by Sankey, J. A case was stated by the Special Commissioners in which it was set out that the appellant claimed to be entitled to succeed, *inter alia*, on the arguments advanced in the letter of Lord Wrenbury to *The Times*, dated 18th April, 1921. The appellant appealed. The court dismissed the appeal.

Lord STERNDALE, M.R., said that: In the Income Tax Act, 1918, Part 1 dealt with the charge of income tax, Part 2 with super-tax. Section 4 provided for the levying of super-tax, and s. 5 (1) was as follows: "For the purposes of super-tax, the total income of any individual from all sources shall be taken to be the total income of that individual from all sources for the previous year, estimated in the same manner as the total income from all sources is estimated for the purpose of exemption of abatement under this Act, but subject to the provisions hereinafter contained." All exemptions under that Act, however, were for amounts of income, and they were all swept away by the Finance Act of 1920, and, instead of these, certain personal deductions or allowances were given. These were contained in ss. 16 to 22 of the Act, and the Act made a distinction between "assessable income" and "taxable income," and a return was to be made in the prescribed form for the purpose of obtaining deductions. The return should be made of the "total income" (by s. 17) using the same phrase as in s. 5 (1) of the Act of 1918, and it seemed contradictory to say that a return of income so estimated could be made with deductions already made and allowed. "Total income" for the purposes of super-tax could not have taken from it deductions which had not yet been made. Much had been made of the fact that super-tax in

the sections was said to be charged "in respect of" the income, but those words had been used in regard to income tax in the Acts of 1842 and 1853. Probably the reason why they were used was that super-tax was not charged upon the income. It was not deducted at source. It was really charged on the individual, and that was why it was said to be "in respect of" the income; yet that was really what the ordinary individual would call "charged on income." A good deal had been made of s. 15 of the Act of 1920. Sub-section (4) of that section said: "In estimating the total income of any individual for the purpose of super-tax, the amount of any earned income shall be taken to be the full amount without the deduction of any allowance under this part of this Act, and section 5 of the Income Tax Act, 1918, shall have effect accordingly." That was followed by s. 16 of the Act, which said: "For the purpose of ascertaining the amount of the assessable income of an individual for the purpose of income tax, there shall be allowed in the case of earned income a deduction from the amount of that income as estimated in accordance with the provisions of the Income Tax Acts of a sum equal to one-tenth of the amount of that income, but not exceeding in the case of any individual £200." The argument on s-s. (4) was that but for it the super-tax payer would be allowed to deduct one-tenth of his earned income. The sub-section provided that he should not have the benefit of that deduction, but, so far as that was concerned, he must return in full. Therefore, although nothing existed before in the way of allowing the deductions contained in ss. 18 to 22, yet they must be deducted in respect of assessment to super-tax because the s. 15 (4) had not said that they must not be deducted. It seemed clear that no such deductions could be made, and whatever reasoning might be used, it was impossible to say that s-s. (4) was an enactment that they were to be taken into account. The appellant had also relied upon s. 5 (2) of the Act of 1918, which said that a final and inclusive assessment to income tax for any year should be "final and conclusive in estimating total income from all sources for the purposes of super-tax for the following year," and that, it was said, had the effect of bringing in all deductions. It was said that those deductions must be taken into account for assessment to income tax, and as that assessment was conclusive for super-tax it showed that the deductions must be brought in for super-tax also. That section reproduced, with necessary alterations in consequence of different provisions, s. 18 of the Finance Act, 1915, and the history of that Act showed that it did not apply to deductions of that sort. With regard to the contention of the appellant that a deduction from the super-tax assessment could be made in respect of the income tax already paid by deduction at source in respect of the pension, this claim was founded on Sched. E, r. 1, in the Act of 1918, which directed that in the case of an office or employment the recipient of the income in paying his tax (in this case a pension) could deduct "the amount of duties or other sums payable or chargeable on the same by virtue of any Act of Parliament." That did not mean "this same Act of Parliament." It referred quite clearly to duties such as deductions for contributions to superannuation, or something of that sort.

WARRINGTON and YOUNGER, L.JJ., delivered judgments to the same effect.—COUNSEL: *Sir John Simon*, K.C., *Latter*, K.C., and *Cyril King* for the appellant; *Sir Douglas Hogg*, K.C. (A.-G.), *Sir Leslie Scott*, K.C., and *R. Hills* for the Crown. SOLICITORS: *Godden, Holme & Ward; Solicitor to the Inland Revenue.*

[Reported by G. T. WHITFIELD-HAYES, Barrister-at-Law.]

High Court—Chancery Division.

In re KENNAL AND STILL'S CONTRACTS.

P. O. Lawrence, J.

VENDOR AND PURCHASER—EXECUTOR—ADMINISTRATION—PARTITION—POWER TO CONCUR IN—LAND TRANSFER ACT, 1897, 60 & 61 Vict. c. 65, s. 2, s-s. (2) and (3)—TRUSTEE ACT, 1893, 56 & 57 Vict. c. 53, s. 21, s-s. (2).

An executor has no power to concur in a partition of leasehold except perhaps by way of compromise of an action or threatened action or where the will expressly gives power to partition. His powers are defined in Oceanic Steam Navigation Co. *v.* Sutherberry, 16 Ch.D. 236.

Earl Vane *v.* Rigden, 1870, L.R. 5 Ch. 663, *distinguished.*

Vendor and purchaser summons. On 4th May, 1922, the vendor agreed in writing to sell and the purchaser to purchase for £3,250, first, a piece of freehold land with house thereon known as Coombe Corner, Croydon, and secondly, four plots of land adjoining coloured green on the plan attached to the contract and hereinafter called the green land. The title to Coombe Corner was accepted, but as regards the green land the vendor claimed to derive title under a deed of partition dated 2nd May, 1914, through one Dreking. Objection was taken to the title on the ground that the execution of that deed by the executors of one Fenn was *ultra vires* and not binding on the beneficiaries under Fenn's will. On the 29th July, 1907, lands were conveyed by an indenture which included the green land for value to the use of Fenn and Dreking in fee simple as tenants in common, and by a memorandum under their hands of the same date they acknowledged that the purchase money had been paid by them and W. Hooker in equal shares, and that they, Fenn and Dreking, were seized of the lands conveyed to them by the said indenture in trust for themselves and W. Hooker in equal shares. In 1913 Fenn died having by his will appointed executors and trustees and given his residuary estate to his trustees on trust for sale, and after payment of his debts, expenses and legacies to invest the residue and to stand possessed thereof upon trusts in favour of his wife and children. There was no power in the will to purchase, exchange or partition. After proving the will the executors by deed dated 2nd May, 1914, after reciting that the land in the first schedule thereto comprised the lands in the conveyance of 29th July, 1907, and that they had from time to time been offered for sale, Fenn's executors, as personal representatives, and Dreking conveyed to one Eldridge and his heirs the lands in the first, second and third parts of the schedule thereto to the use of Fenn's executors, Dreking and Hooker, respectively, in fee simple, the land conveyed to Dreking being the green land.

P. O. LAWRENCE, J., after stating the facts, said: I regret having to decide that the objection is a valid one, as it is a pure technicality. The primary duty of an executor is to pay the testator's debts, etc., and then to hand over the clear estate to the legatees or trustees, as the case may be. That involves a power to sell or to mortgage, and in special circumstances a power to lease: see *The Oceanic Steam Navigation Co.* v. *Sutherberry, supra*, where Jessel, M.R., said, at p. 243, "An administrator is considered in a Court of Equity as a trustee, and his primary duty is to sell the intestate's estate for the payment of his debts. It is quite true that having the legal estate in leaseholds he may in some cases underlet them, and the underlease will be supported in equity as well as in law. But that is an exceptional mode of dealing with the assets, and those who accept the title in that way must hold it subject to the question whether it was the best way of administering the assets." Since the Land Transfer Act, 1897, no doubt a personal representative has the same powers in respect of real estate as he had in respect of chattels real; and, without affecting the order of administration, the real estate is to be administered in the same manner, subject to the same liabilities for debts, etc., and with the same incidents as if it were personal estate; see s. 2, s-ss. (2) and (3). But no case has been cited in which it has been held that an executor has power to concur in a partition of leaseholds, and no power to do so is conferred by way of addition to the powers of a personal representative by s. 2 of that Act. The partition is not by way of a composition or any security for any property claimed, nor of compromise within the meaning of s. 21, s-s. (2), of the Trustee Act, 1893. Had an action for partition been threatened the executors might have been justified in concurring in a partition by way of compromise. Further, in my judgment, the executors have no inherent power by virtue of their office to join in a partition. In the present case the fee simple in the entirety of the land conveyed to Fenn's executors was acquired not for the purpose of realizing money for the payment of the testator's debts, but for the purpose of holding those lands. The case of *Earl Vane* v. *Rigden, supra*, has reference to the power of a personal representative to pledge the assets (book debts) to secure to one of the creditors the payment of his debt. There will accordingly be a declaration that a good title has not been shown, and an order for the return of the deposit, with interest, and for payment of the purchaser's costs of investigating the title.—COUNSEL: *Bradley Dyne; F. E. Farrer.* SOLICITORS: *Walbrook & Hosken; Nicholls & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

AYSCOUGH v. SHEED, THOMSON & CO., LIMITED.

25th and 26th October.

ARBITRATION—GOODS DELIVERED IN BAD CONDITION—CLAIM FOR DAMAGES—ARBITRATION PROCEEDINGS CLAIMED UNDER RULES OF HOME AND FOREIGN PRODUCE EXCHANGE—AWARD MADE BY ARBITRATORS ON FOOTING THAT CLAIM FOR ARBITRATION WAS "OUT OF TIME"—RIGHT OF ACTION NOT BARRED.

Arbitration proceedings were commenced in respect of the delivery in bad condition of a consignment of eggs, which were subject to contracts made under the Home & Foreign Produce Exchange Rules. The arbitrators awarded that damages were not recoverable as (although the parties had signed submissions to arbitration) the claim for arbitration had not been made within three days, in accordance with rule 61 of those rules. The plaintiff then commenced this action for damages for breach of contract.

Held, that although the right to arbitration was barred, the plaintiff was not precluded from bringing an action for damages, and that he was entitled to judgment for the amount claimed.

The plaintiff purchased a consignment of American fresh eggs from the defendants under two contracts which were by agreement to be in accordance with the printed rules of the Home & Foreign Produce Exchange governing c.i.f. contracts. The plaintiff alleged that, on arrival, the eggs were in a bad condition, and he claimed £1,022 damages in respect of them. By rule 61 of the above-mentioned rules it was provided that in case of disputes arising as to quality or condition the question might be referred to arbitration, provided that such reference be claimed in writing "within three days after the goods shall have been landed." Arbitration proceedings ensued, but the arbitrators declined to make an award in favour of the plaintiff on the technical ground that his application for arbitration was not made within the three days. This action was therefore commenced by the plaintiff for damages, and it was contended on his behalf that, notwithstanding the previous arbitration proceedings, his right to bring an action for damages in respect of these goods was not prejudiced thereby.

ROWLATT, J., in delivering judgment, said that the award was, in his view, no answer to the claim. The meaning of rule 61 clearly was not that the right of action of the plaintiff was entirely barred if the claim for arbitration was not made within three days of the goods being landed, but only that his right to arbitration was thereby barred. There was no time limit under the contract with regard to examination and complaining. It was clear from the evidence that the eggs were bad. There must, therefore, be judgment for the plaintiff.—COUNSEL: *Neilson*, K.C., and *Clement Davies*; *Jowitt*, K.C., and *Drucquer*. SOLICITORS: *Neve, Beck, Son & Co.*; *Collins & Collins*.

[Reported by J. L. DENISON, Barrister-at-Law.]

High Court, Ireland—Chancery Division.

THE KING AT THE PROSECUTION OF ERSKINE CHILDERS v. GENERAL OF THE FORCES OF THE PROVISIONAL GOVERNMENT, COMMANDING OFFICER, PORTOBELLA BARRACKS, AND ADJUTANT. O'Connor, M.R. 20th, 21st, 22nd and 23rd November.

This was an application for a writ of *habeas corpus* on behalf of Erskine Childers, who had been sentenced to death by a Court-Martial for being in possession of arms, an offence made triable by Court-Martial, and punishable with death under a Proclamation of the Provisional Government of 3rd October last, issued under the authority of a resolution of the Irish Parliament (the Dail) of 28th September. Counsel for the applicant (Mr. Lynch, K.C.) contended that the Restoration of Order Act, 1920, was still in force in Ireland and that the mode of trial prescribed by that Act had not been followed; and also that the resolution of the Dail was invalid. There should have been an Act of the Parliament of the United Kingdom—King, Lords and Commons concurring. [The Master of the Rolls referred to the Irish Free State (Agreement) Act, 1922, passed 31st March, which confirmed the Treaty between Great Britain and Ireland.] Counsel then argued that the resolution of the Dail was invalid for want of the consent of the Crown. [The Master of the Rolls said that counsel's argument went this length—that before the Provisional Government could enter upon any Act of Government it should pass an Act of Parliament which should be confirmed at least by the King. What was the Provisional Government to do in the meantime? A Government must govern.] Mr. Lynch replied that they could discharge functions from 1st April that were transferred to them under the Transfer of Functions Order. Nothing in that order was to affect the control or administration of any existing naval, military or air forces of the Crown. That article showed what was reserved. The Provisional Government had power to raise an army, but only by Act of Parliament. He proceeded to quote statutes of Edward II and Charles II, showing that there was no Act of Parliament without consent of the King. [The Master of the Rolls: But you forget that you have the Irish Free State Act, which has been passed by the three Estates of the Realm, so that everything is legal.] Mr. Lynch: But everything which is purported to be done under it is not legal. To purport to pass an Act of Parliament by resolution was not legal. They could only make laws in the present Parliament of Ireland by an Act of Parliament. [The Master of the Rolls: Your submission then is that if there are not three Estates of the Realm in Ireland there are still two Estates, one represented by the Dail and the other by the King?] Mr. Lynch: Yes, that is my position. [The Master of the Rolls: It is a question of very great moment. But what occurs to me is this; that once the government of a country is constituted, is transferred to any body of people, it is the duty of that body of people, call it Dail or Provisional Government, or anything else, to maintain order and to suppress rebellion, which can be done only by force. And once it is necessary to resort to force, then those to whom the preservation of the peace has been committed act independently of any Act of Parliament and derive their authority from the great emergency.] Mr. Lynch argued that in that case, any man who committed acts of violence, however extreme, could plead that he acted as a supporter of the Government. He stood upon the argument that there was no power in this Parliament to do anything that would have the effect of an Act of Parliament without the consent of the King. [The Master of the Rolls: You may be perfectly right in that proposition. But, again, it will be urged that that does not affect the case on this principle: *Salus populi suprema lex*. An emergency may arise when it may become necessary to disregard all laws, that is, if the people are to survive at all.] Mr. Lynch, resuming his argument on the Restoration of Order in Ireland Act, said that that Act governed the present case and hence the judgment of the Master of the Rolls in *Rex* v. *Egan*, 1921, I.R. 265; 65 SOL. J., 782, applied. [The Master of the Rolls: But the Act provided only for a Court-Martial under the Army Act, which only provided for the operations of the British Army. The Master of the Rolls asked whether the matter was justiciable during a state of war.] Mr. Lynch: Yes; if the King's Courts are open. [The Master of the Rolls: Can it be said that the King's Courts are open when the principal seat of justice has been reduced to ashes by the hands of rebels?] Mr. Lynch said if justice was being carried on in some other place the courts were open to litigants. When they read in the papers every morning that the King's Courts were sitting for the purpose of hearing applications for *habeas corpus* for the protection of bodies of men who were in military custody, he respectfully submitted that the King's Courts were open and available and functioning. [The Master of the Rolls: It is only right to say that I have judicial knowledge of this fact—that the courts are not functioning freely. I have had cases in which the officer of the court has been afraid to come into court in order that justice may be done.] Mr. Lynch: But this court is open, and I am here now in a court which is open and where nobody is afraid. It would, continued counsel, be a nice day for liberty if anybody, whether a barrister or not, would be afraid to stand up on behalf of a man in military custody, or who would not, at the risk of his life, come into the King's Court and invoke its assistance on behalf of a fellow human being. If a barrister lost his life he could not lose it in a better cause than in the defence of his fellow-creature. And he hoped it would never be said that there were not judges in Ireland who would not take the same stand as the humblest barrister there. [The Master of the Rolls: You can say that of the Bar of Ireland.] Mr. Comyn: And we can say it of the Bench as far as it is represented here.

Mr. Lynch applied for an order that the Free State authorities should give the names of eight other men who had been tried and possibly ordered for execution. Mr. Kennedy asked on whose instructions this was done. [The Master of the Rolls: I don't think it is necessary at all for any person to have instructions from a prisoner. I think it is the right of any British subject to apply for a writ of *habeas corpus* on behalf of another British subject who is in prison, because, if not, the Common Law right of getting a writ of *habeas corpus* will be defeated. Because you can easily conceive a case of a man being incarcerated and not allowed to communicate with the outside public, and the outside public not allowed even to know his name. How then can that man be protected, except on the application of a fellow-subject for a writ of *habeas corpus*? . . . and later on, in reference to the position of the Free State Army, the Master of the Rolls said it seemed to him to be of no importance at all to prove that it was an army established in accordance with any particular regulations which had got the sanction of Parliament. It was quite sufficient if the Free State established in that court that it was *de facto* and *de jure* the Provisional Government of this country, and that the Government had employed a number of men—he did not care whether they called themselves soldiers or policemen or armed civilians—once it was proved that the country was in a state of war, and that they employed these men to restore order it occurred to him that they were brought within the authorities.]

Mr. Kennedy, replying on behalf of the military authorities, said force had been used to overthrow the lawfully-established government of the country, and it was necessary to repel force by force. The amount of force was another question, but it must be maintained until peace and order had been restored in the country. That position was so clearly established that it did not require any further argument. There was nothing then left to the other side except the Restoration of Order Act and its application in the case of *Egan* v. *Macready*. That Act was passed in August, 1920, and the disorder therein referred to amounted in fact to a state of war between two nations, but that came to an end when the truce was entered into and afterwards confirmed on the basis of the Treaty. [The Master of the Rolls: The Restoration of Order Act referred to the military authorities of Great Britain, and has no application in the case of Irish forces. It was based on the British Army Act.]

On 22nd November Mr. Comyn, K.C., occupied the whole day in replying on behalf of Erskine Childers. He argued that the Restoration of Order Act applied, and that a Court Martial could have been constituted under it. There were officers of the King's Army available for the purpose quartered in Phœnix Park. He said that if the Treaty was ratified and the Free State established and the Constitution passed after the 6th December, and if there was a Free State Army authorised by an Act of the Free State Parliament, the two Houses, with the consent of the King, then it might be very difficult for him to contend that British officers were the people to conduct these inquiries after the 6th December. But until the 6th December he could argue the case. He also relied on the rules and practice of war as to prisoners of war. "Never in our long history," he said, "during the ages when we were free, and except in one case during the ages when we were in servitude, never was a prisoner taken in war—who had been arrested, taken in custody and held prisoner—never was he taken out and tried by his military opponents and shot. Because that looks like meanness and revenge. It is not according to the nature of Irishmen, and it is not, I am happy to say, according to the nature of Englishmen either." Proceeding to deal with old British statutes, Mr. Comyn said that the phrase "*curiæ apertæ*" in one of them meant that while the King's Court was open, the King's judge knew no other law but the common law of England and Ireland, and must give the law and the justice that he knew; and he must give the subject the rights which he inherited. [The Master of the Rolls said that there were a great number of courts in this country to which the term "*curiæ apertæ*" (open courts) might be applied, because they had got neither doors nor windows]. Mr. Comyns said that he appreciated the difficulties which had arisen. He hoped that the burning of the Four Courts would not alter the law, and that whatever the law was they would get it, whether the Four Courts were burned or not. No one regretted more than he did the conditions under which they had to carry on the work. [It being 4 o'clock, and Mr. Comyn being exhausted, and desiring to add to his argument, the Master of the Rolls adjourned the case, and said I see that Mr. Conor Maguire has been giving a great deal of attention to this case, and has been a great deal of assistance to you; and if he would like to add anything to what has been said by the two leading counsel, I will hear him to-morrow also, it being clearly understood that he is not to go over the same ground that is traversed, I may say, twice already].

On 23rd November Mr. Comyn continued his argument, and said that even if a necessity existed, such as was referred to by Lord Halsbury in *Marais's Case*, 1902, A.C. 109, it could not extend to action of the judicial character taken in the present case after an interval from the arrest—judicial as distinct from the action taken in *Marais's Case*. Further, there was no prerogative to make good the action of the General Officer commanding in this case. There is no reserve of power in the executive, and no right beyond what necessity demands. The necessity of the situation which counsel representing the respondents relied on did not demand action of this kind, because the unknown men and Mr. Childers could be tried according to the ordinary law in the City of Dublin, or by a Court of the King's Officers set up under the Restoration of Order in Ireland Act, which his (Mr. Comyn's) friends and himself said was still the law.

Mr. Maguire followed on the same side. He said that there was no Free State in being at present, and the Provisional Government was the only entity that had existence under the Articles of Agreement which had been called a Treaty. Certain powers to legislate were given to the Provisional Government, but it could not be disputed that they had declined to use those powers, having deliberately avoided their responsibilities. They brought in no Bill which took effect as an Act of Parliament, and the resolution passed was not an Act of Parliament at all. His client, though taken as an avowed rebel, was entitled to prisoner of war treatment.

O'Connor, M.R., in giving judgment, said that no one could say that the case had not been adequately argued. The prisoner, Erskine Childers, had had the advantage of the advocacy of eminent counsel, who had manifested a zeal and devotion to duty which upheld the best traditions of the Irish Bar. Their efforts in that court must excite the admiration of every one who heard them. It ought to be known that before this public hearing, so impressed were counsel and solicitor with the urgency of the case, that they approached him (the Master of the Rolls) on two occasions at his private residence at a late hour in the evening in their effort to procure the immediate issue of the writ which they now applied for. He felt himself unable on each occasion to grant their request, and the most he felt he could do was to give liberty for the service of notice of motion upon the representatives of the Provisional Government, to be heard at four o'clock on last Monday. He mentioned this early incident in the case because it illustrated the right of every subject who had been incarcerated to apply for a writ of *habeas corpus*, and it bore further testimony to the zeal of counsel and solicitor engaged in the case. He would approach this case on the assumption that the existence of a state of war was traversed, because he did not think that it had been admitted, although it was difficult to deny it. But the evidence in proof was overwhelming. An affidavit was filed on behalf of the Provisional Government showing the appalling condition to which the country had been brought—so appalling as to present a picture which might very well apply to the seat of the Great War. But if there was no affidavit at all he would be bound to take judicial notice of the fact that for months this country had been enduring a state of war. He was sitting there in that temporary make-shift of a court. Why? Because one of the noblest buildings in the country, which was erected for the accommodation of the King's Courts and was the home of justice for more than a hundred years, was now a mass of crumbling ruins, the work of revolutionaries who proclaimed themselves soldiers of the Irish Republic. He knew also that the Public Record Office, a building that might well have been spared even by the most extreme of irreconcilables, had been reduced to ashes with its treasures, which could never be replaced. He knew also that railways had been torn up, railway stations destroyed, the noblest mansions in the country burned down, roadways made impassable, bridges blown up, and life and property taken in almost every county in Southern Ireland. If this was not a state of war he would like to know what was. Now this was the state of affairs which confronted him when he came to deal with this case; and he had first to ask himself: Was this state of things to be allowed to continue, and on whom devolved the duty of establishing peace and order and saving the country from utter destruction? "Constitutionally," he went on, "this duty falls upon the Government, no matter what the Government may be—whether it be merely preliminary or finally constituted. Whatever character it bears the salvation of the country depends upon it. Now, the Government is for the time being in a state of transition. We have what is called a Provisional Government pending the completion of the Constitution of the Irish Free State. But, although the Government is only provisional, it has been formally and legally set up, and its authority cannot be questioned. It derives its validity from the Treaty between Great Britain and Ireland and the Act of Parliament confirming it. The first section of that Act declared that it should have the force of law as from the date of the passing of the Act, namely, the 31st March 1922. The Provisional Government is now *de jure* as well as *de facto* the ruling authority bound to administer the law, to preserve the peace, and to repress by force, if necessary, all persons who seek by violence to overthrown it. These duties carry with them the right to organise an army for the protection of the people in any case of emergency. It is a right inherent in any Government. No Government can exist unless there is some physical force behind it. This gets rid of the technical point made by Mr. Comyn and urged so clearly by Mr. Maguire against the validity of the resolution passed by the Dail, which is the Irish House of Parliament. It was contended that it had no legal force and effect because it was not a statute. But independently of any statute the Executive Government is bound to protect the subjects of the State from aggression. For the purpose of suppressing this rebellion and restoring order the Provisional Government has been obliged to employ an army. Force must be met by force, and violence by violence. And once an army is set in motion, once a state of war has been established, the rough and ready methods of warfare must be adopted and take the place of the precise and orderly methods of civil government. The ordinary law is silenced by the sound of the bomb and the pistol shot. *Inter arma silent leges*, the Master of the Rolls continued, was a maxim more than two thousand years old, and had come down to them from the Romans. *Suprema lex salus populi* must be the guiding principle when the civil law had failed. Force then became the only remedy, and those to whom the task was committed must be the sole judges of how it should be exercised. The answer of the court to Erskine Childers, who came proclaiming himself to be a soldier of the Irish Republic must be that its jurisdiction had been ousted by the state of war which he himself had helped to produce. However doubtful the law might have been in the past, it was now clearly established that once a state of war arises the civil courts have no jurisdiction over the acts of the military during the continuance of hostilities: *Marais's Case, supra; Tilonko's Case*, 1907, A.C. 93; *Allen's Case*, 1921, 2 I.R. 241; 65 Sol. J. 358. His (the Master of the Rolls') own judgment in *Egan's Case, supra*, on which reliance had been placed, in fact turned entirely on the effect of the Restoration of Order in Ireland Act, 1920, which as he held—but he was alone in his opinion, and which he still held—controlled the action of the military authorities, but that Act had no application to the circumstances of the present case. It only applied to the British Army as constituted and regulated by the Army Act. A further point had been made that so long as the civil courts were open their jurisdiction could not be invaded by military tribunals, and it was urged that the courts were open in this country, notwithstanding the state of war, as was proved by the very fact that he was sitting there in open court adjudicating in the present matter. Now, if the courts were open and freely functioning as in times of peace, that would go largely to show that there was not really a state of war. But how was the Supreme Court functioning now but in difficulties, which, were it not for the courage and devotion to duty of its officers, would have been almost insurmountable. Could the court be said to be freely functioning when it required the protection of military guards, when the circuits of the judges were interfered with, and when some of the county court judges dare not enter their districts? I would like to know, said the Master of the Rolls, what would be the display of military force which would be required if Erskine Childers, or any other prominent member of the Irish Republican Army, was brought to trial in Green Street. But the truth was that the courts were just struggling for continued existence in this state of war. They were not functioning as in times of peace. He was therefore bound, he concluded, to refuse the application for a writ of *habeas corpus*. The judgment only dealt with the case of Erskine Childers, but in respect to the application on behalf of the other eight men, jurisdiction was similarly excluded.

Mr. Lynch applied for a stay of execution of the order to allow of an appeal. [The Master of the Rolls: What do you mean by a stay of execution when I have no jurisdiction? The order suspending execution is now spent. It is a sad case, he concluded. I hope the court will not have any more of those cases, and that the state of affairs that produced the case of Erskine Childers and the others will soon disappear.]

Counsel: *Lynch*, K.C., *Ml. Comyn*, K.C., and *Conor A. Maguire* for the Prosecutors; *Kennedy*, K.C., Law Adviser to the Provisional Government; *Timothy Sullivan*, K.C., and *John O'Byrne* for the Provisional Government. Solicitors: *Sean O h-Uadhaigh* for the Prosecutors; *Corrigan*, Chief State Solicitor, for the Provisional Government.

[Erskine Childers was executed within fourteen hours of the judgment. An appeal has been lodged and is pending.]

[Abridged from *The Freeman's Journal*.]

ERRATUM (*ante* p. 97).—*Re* Franz Holroyd, &c., should be Friary Holroyd.

In Parliament.

House of Commons.

Questions.

McGRIGOR'S BANK.

Mr. A. Herbert (Yeovil) (by Private Notice) asked the Under-Secretary of State for War whether any compensation will be paid from public funds to the sufferers in the McGrigor Bank failure; and what steps are being taken to prevent any further trouble of this kind in the future?

The Under-Secretary of State for War (Lieut.-Colonel Guinness): The War Office have no legal liability whatever for any banking business conducted by Army agents, nor are they in any way responsible for such business. The Government, however, recognises a moral claim on behalf of those whose accounts directly originated through Army connection with the firm as agents, and a supplementary estimate will be laid with the object of giving them substantial relief, estimated at 10s. in the £ in addition to the existing assets. No guarantee of the stability of Army agents as bankers could be given by the War Office without extensive powers of control, and such guarantee and control would, in the opinion of the Army Council, be contrary to the public interest. The two existing Army agents—

Messrs. Cox and Messrs. Holt—both publish audited balance sheets from which the public can judge the strength of their position. The Army Council see no reason whatsoever for departing from their custom of employing these firms as their agents. (24th Nov.)

BILLS OF LADING.

Mr. HANNON (Moseley) asked the President of the Board of Trade whether in view of the undertaking given by his predecessor on the 3rd July of this year, and the demand from both merchants and shipowners, he will take an early opportunity of bringing in legislation with regard to bills of lading ?

Sir P. LLOYD-GREAME : I will consider very carefully the question to which my hon. Friend refers, but it is not at this stage possible to made any definite statement as to the introduction of legislation.

MERCHANDISE MARKS.

Mr. HANNON (Moseley) asked the President of the Board of Trade whether the Merchandise Marks Bill, which received a Second Reading in the last Session of the previous Parliament, will be re-introduced in the present Session ?

Sir P. LLOYD-GREAME : It is not proposed to introduce Merchandise Marks legislation before Christmas.

MALICIOUS INJURIES COMMISSION.

Sir W. ALLEN (Armagh) asked the Under-Secretary of State for the Colonies whether his attention has been called to the first Interim Report of the Irish Distress Committee, stating that the difficulties of its operations are greatly complicated by the delays which have taken place in the settlement of claims for damage and malicious injury; and, in view of the date when the Shaw Commission, dealing with such claims, was appointed, will he say how many claims have been presented to that Commission, how many have been dealt with up to 15th November, and what measures are being adopted to speed up the work of the Commission ?

Mr. ORMSBY-GORE, after giving particulars of the work of the Commission, said :—I have no information as to the number of sittings held by the Commission under Lord Shaw's Chairmanship, but I regret to inform the House that Lord Shaw has found it necessary to resign the Chairmanship of the Commission. The thanks of the Government are due to Lord Shaw for his very valuable services in initiating the work of the Commission. Pending the appointment of a successor, the Commission is continuing its work without interruption. As regards the publication of the Commission's Reports, in view of the fact that these Reports consist partly of administrative recommendations which have now been adopted and put into operation, with great advantage to the work of the Commission, and partly of lists of awards which are of no legitimate public interest, His Majesty's Government do not think it necessary to incur the expense of publication.

PROPERTY TAX (RE-ASSESSMENT).

Mr. BARKER (Abertillery) asked the Chancellor of the Exechequer the purpose for which Income Tax, Schedule A, Form No. 9D is issued; if the particulars asked for in this form are not obtained or can be obtained on Form No. 12, Schedule E; the number issued of Form 9D, and the cost of printing and distributing these forms; and what is the amount of increase in revenue he expects to obtain for this expenditure ?

Mr. BALDWIN : A general re-assessment of the value of lands and buildings for purposes of Income Tax, Schedule A, for the year 1923-4, is now proceeding, and the issue of the Form 9D is one of the necessary preliminaries to this task. Form 12, to which the hon. Member refers, would not elicit all the necessary information, nor is it issued to more than a small fraction of the whole number of property owners. I cannot separately estimate the cost of small parts of the work of re-assessment. Its total result will be an increase of revenue at a rate approximately of £7,500,000 per annum.

RENT RESTRICTIONS ACT.

Mr. W. THORNE (West Ham) asked the Prime Minister whether the Government intends dealing with the Rent Restrictions Act; if he is aware that the Manx Legislature have passed an Act to extend for a further two years the Rent Restrictions Act and to reduce the increased rentals of 50 per cent. above the pre-war figure to 20 per cent.; and if he will take action in the matter ?

Sir M. BARLOW : I am aware of the action taken by the Manx Legislature referred to by my hon. Friend. The Government propose to re-appoint the Departmental Committee set up by the late Government to inquire into the steps which should be taken to amend or extend the present Rent Restrictions Act. (27th November.)

WORKMEN'S COMPENSATION ACT.

Mr. EDWARDS (Bedwellty) asked the Home Secretary whether it is the intention of the Government to bring in a Bill to amend the present Workmen's Compensation Act, and, if so, when ?

Mr. JOHN GUEST (Hemsworth) asked the Home Secretary (1) whether it is the intention of the Government to introduce an amended Workmen's Compensation Act on the lines of the Holman Gregory Report at an early date; (2) if he is aware that over 60 per cent. of the premiums paid to insure against workmen's compensation and employers' liability are being absorbed by the insurance and indemnity companies for profits, reserves, and working expenses, while at the same time men suffering from accidents are, owing to the amount of compensation allowed by the Act, and also to the fact that insurance companies are allowed to withhold pay as they deem desirable, being forced to make application for relief to the Poor Law guardians; and, if so, what steps he intends to take to ensure that an adequate provision shall be made for persons entitled to compensation for accident ?

Mr. BRIDGEMAN : The question of legislation for the purpose of amending the Workmen's Compensation Act will be carefully considered by the Government, but I am not in a position to make any statement at present. I am aware of the fact to which the hon. Member calls attention, that a large proportion of the premiums paid by employers goes in expenses, and that is a point which will receive full consideration. Insurance companies have no power, as suggested in his question, to withhold compensation payments as they deem desirable.

Mr. SEXTON : When considering the question of compensation for injury will the right hon. Gentleman consider the advisability of codifying all the Acts dealing with injuries to workmen and to compensation for them ?

Mr. BRIDGEMAN : I am ready to consider that suggestion.

Mr. W. THORNE : Is the right hon. Gentleman aware that the present method of payment falls at the end of the year ? What does he propose to do ?

Mr. BRIDGEMAN : It will be continued.

MOTOR VEHICLES (SPEED LIMIT).

Colonel NEWMAN (Finchley) asked the Home Secretary whether any decision has been come to with regard to the substitution for the present legal speed limit for motor vehicles of more drastic penalties in cases of dangerous or neglectful driving, together with the grant of a licence to drive a motor vehicle only to such persons who can show reasonable skill and physical fitness ?

THE PARLIAMENTARY SECRETARY TO THE MINISTRY OF TRANSPORT (Colonel Ashley) : I have been asked to reply. Both the points referred to by my hon. and gallant Friend are dealt with in the Second Interim Report of the Departmental Committee on the Regulation of Road Vehicles, issued in March last—see paragraphs 112-119, 134-140, and 213-214. The Report is still under consideration.

Colonel NEWMAN : When will the Government tell us what is going to happen ? When will a decision be reached ?

Colonel ASHLEY : I could not say. It is a very difficult subject, and it may be some months before the final Report.

SUPER-TAX AND CORPORATION PROFITS TAX.

Mr. A. M. SAMUEL (Farnham) asked the Chancellor of the Exchequer whether under Clause 21 of the Finance Act, 1922, the amount of Super-tax payable if a company unreasonably refrains from distributing its profits by way of dividend may be less than the sum of the Corporation Profits Tax and Super-tax that would be payable if the company distributed substantially the whole of its profits by way of dividend; and whether he proposes to repair this flaw in the working of Clause 21 of the Act in question, seeing that the clause may operate to encourage in some cases the practice that the clause itself declares textually it is enacted to prevent?

Mr. BALDWIN: I would remind my hon. Friend that this section does not become operative until the year 1923-24. I see no reason to anticipate in any normal case the result foreshadowed in the question, and I do not propose to take any action at the present moment, but the matter will be borne in mind in the actual working of the new provision.

PUBLIC TRUSTEE'S OFFICE.

Mr. A. T. DAVIES (Lincoln) asked the Prime Minister whether, in view of the abnormal cost of the office of the Public Trustee and of the fact that its activities might be more economically and expeditiously carried out by solicitors, he will consider the advisability of abolishing that Department at an early date?

Sir DOUGLAS HOGG: I have been asked to reply. The Office of Public Trustee was established in response to a public demand for services which cannot be rendered by solicitors. The cost of administration was increased largely by the rise in the cost of living. It has been greatly reduced during the current year by drastic economies and now involves no cost to the taxpayer. The abolition of the office would involve very great inconvenience and heavy expenditure both to the country and to the beneficiaries of the trusts administered by the Public Trustee. (28th Nov.)

Bills Presented.

Irish Free State Constitution Bill—"to provide for the Constitution of the Irish Free State": The Prime Minister. [Bill 1.]

Irish Free State (Consequential Provisions) Bill—"to make such provisions as are consequential on or incidental to the establishment of the Irish Free State": The Prime Minister. [Bill 2.] (24th Nov.)

Bills in Progress.

27th Nov. Irish Free State Constitution Bill and Irish Free State (Consequential Provisions) Bill. Read a Second Time.

New Orders.

Orders in Council.

COUNTY COURT CHANGES.

Whereas it is enacted by the County Courts Act, 1888, that it shall be lawful for His Majesty by Order in Council amongst other things, to alter the number and boundaries of the Districts and the place of holding any Court and the consolidation of any two or more Districts and the division of any District and to order by what name and in what towns and places a Court shall be held in such District:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. The District of the County Court of Shropshire held at Newport, except the Parishes detached therefrom by paragraph 2 hereof, shall be consolidated with the District of the County Court of Shropshire held at Wellington and from the 31st day of December, 1922, the holding of the said Court at Newport shall be discontinued, and all powers and jurisdictions theretofore exercisable thereby shall thenceforth be exercised by the said Court held at Wellington and the said Court held at Wellington shall be the Court for the District formed by the said consolidation.

2. The Parishes set out in the first column of the Schedule to this Order shall, save as to any cases pending upon the 31st day of December, 1922, be detached from and cease to form part of the District of the said Court held at Newport and shall be transferred to, and form part of, the Districts set opposite to their names respectively in the second column thereof.

3. In this Order "Parish" shall have the same meaning as in the County Courts (Districts) Order in Council, 1899, S.R. & O., 1899, No. 178, provided that the boundaries of every Parish mentioned in this Order shall be those constituted and limited at the date of this Order.

4. This Order may be cited as the County Court Districts (Newport) Order in Council, 1922, and shall come into operation on the 1st day of January, 1923, and the County Courts (Districts) Order in Council, 1899, as amended shall have effect as further amended by this Order.

21st Nov.

SCHEDULE.

First Column. PARISHES.	*Second Column.* DISTRICTS.
	Staffordshire.
Gnosal.	Stafford.
High Offley.	Stafford.
Norbury	Stafford.
Weston Jones.	Stafford.
Blymhill.	Wolverhampton.
	Shropshire.
Adbaston.	Market Drayton.

[*Gazette*, 24th Nov.

High Court for Burma.

The India Office issues the following:—

Letters patent have been issued establishing a High Court of Judicature for the Province of Burma at Rangoon. The Court is ordinarily to consist of a Chief Justice and seven other judges. Sir Sydney Maddock Robinson is to be the first Chief Justice. The other judges appointed to the Court are:—Mr. Leslie Harry Saunders, C.S.I., Mr. Maung Kin, Mr. Charles Philip Radford Young, Mr. Henry Sheldon Pratt, Mr. Benjamin Herbert Heald, Mr. John Guy Rutledge and Mr. Hugh Ernest McColl.

Provision has been made that one or more of these judges shall sit at Mandalay for the trial of cases in Upper Burma. The new High Court takes the place of the Chief Court of Lower Burma and the Judicial Commissioners' Court of Upper Burma. The new Court is expected to be inaugurated about the middle of next month, but the date has not been finally fixed.

Home Office Order.

DANGEROUS DRUGS.

ORDER UNDER THE DANGEROUS DRUGS ACT, 1920 (10 & 11 GEO. 5, c. 46), REVOKING THE AUTHORITY GRANTED TO CERTAIN PERSONS NOT REGISTERED UNDER THE DENTISTS ACT, 1878, TO PURCHASE PREPARATIONS CONTAINING NOT MORE THAN ONE PER CENT. OF COCAINE FOR USE AS LOCAL ANÆSTHETICS IN DENTISTRY.

In pursuance of the Dangerous Drugs Act, 1920, I hereby revoke as from the 30th November, 1922, the authority, granted on the 13th August, 1921, to persons who are bonâ fide engaged in dentistry, and were so engaged on the 28th July, 1916, but are not registered under the Dentists Act, 1878, to purchase preparations containing not more than one per cent. of cocaine for use as local anæsthetics in dentistry.

W. C. Bridgeman,
One of his Majesty's Principal Secretaries of State.

24th Nov. [*Gazette*, 28th Nov.

Societies.

Lincoln's Inn.

Quincentenary Celebrations.

THANKSGIVING SERVICE.

On Tuesday afternoon a Service of Thanksgiving was held in the Chapel of Lincoln's Inn for the growth and prosperity of the Society during Five Hundred Years in our abode. The King, who is a Bencher of the Inn, and the Queen attended, and among the other Benchers present were:—

The Treasurer (Lord Justice Warrington), Sir Edward Clarke, K.C., Sir Matthew Joyce, Lord Wrenbury, Lord Muir-Mackenzie, Viscount Haldane, Sir Alfred Hopkinson, K.C., Judge Stanger, Mr. Justice Eve, Mr. Justice P. O. Lawrence, Sir John Butcher, K.C., M.P., Mr. C. E. E. Jenkins, K.C., Mr. T. R. Hughes, K.C., Mr. R. F. Norton, K.C., Mr. N. Micklem, K.C., Sir Frederick Pollock, K.C., Lord Justice Younger, Mr. Justice Sargant, Sir Lewis Dibdin, Mr. W. P. G. Boxall, K.C., Mr. Justice Romer, Lord Buckmaster, Mr. E. Beaumont, Sir Felix Cassel, K.C., Mr. W. R. Sheldon, Mr. A. C. Clauson, K.C., Sir M. M. Macnaghten, K.C., M.P., Mr. E. P. Hewitt, K.C., Sir Arthur Colefax, K.C., Sir Arthur Underhill, Mr. Ward Coldridge, K.C., Sir James Greig, K.C., Mr. F. H. Maugham, K.C., Mr. Dighton Pollock, Mr. T. J. C. Tomlin, K.C., the Attorney-General, Sir M. McIlwraith, K.C., Mr. Owen Thompson, K.C., Mr. J. F. W. Galbraith, K.C., M.P., Mr. A. F. C. C. Luxmoore, K.C., Mr. A. R. Kennedy, K.C.

Amongst the ladies present were: Lady Warrington, Lady Wrenbury, Lady Clarke, Mrs. Davidson, Mrs. Gamble, Mrs. Wace, Miss Eve, Lady Lawrence, Lady Butcher, Lady Pollock, Lady Sargant, Lady Romer, Lady Buckmaster, Lady Cassel, the Hon. Mrs Frank Russell, the Hon. Lady Macnaghten, and Lady Underhill.

Just before 4.15 the Royal party arrived. Preceded by the clergy—the Dean of Exeter, Preacher of Lincoln's Inn, the Dean of Canterbury, and the Archbishop of Canterbury—they passed up the south side of the chapel to seats south of the altar the King being escorted by the Treasurer of the Inn, Lord Justice Warrington, and the Queen by Mr. Justice Eve.

The service, which was taken by the Dean of Exeter, began with an anthem Walford Davies's "Let not him that seeketh"; and after the Lord's Prayer came the verses:—"Lord, what love have I unto Thy law," from Psalm 119. The Lesson, which was the famous passage from Ecclesiasticus c. 44, vv. 1 to 14—"Let us now praise famous men," was read by Dean Wace, once Preacher of Lincoln's Inn. The hymn, "All people that on earth do dwell," was sung; two collects and the general thanksgiving, and the hymn, "O God of Bethel," followed; and then a Bidding Prayer, including "Ye shall beg a blessing upon all schools and seminaries of sound learning and religious education, particularly upon our universities; upon all institutions for the study and practice of the law (especially this learned and honourable society)." And, after the Lord's Prayer had been said, all standing, the Archbishop of Canterbury gave the following address:—

You have asked me, my brothers, to say a few words on a day when we meet—I quote your own phrase—to join in "a Service of Thanksgiving for the growth and prosperity of this Society during five hundred years in one abode." I put ambition aside, and my words shall not only be few they shall be sternly simple. At an hour like this we step aside for a few moments from the rush of our hurrying life, and we ask ourselves in the quiet of this chapel, what has been the keynote of these 500 years we commemorate by thanksgiving, what this society has stood for, what it stands for now, in the long life-story of England? It has stood—to say so is a mere commonplace—for the sacredness and dignity of law; for making good the essential place, nay, the essential dominance of law in the life of an ordered Christian community. A few minutes ago we united in making our own the words of a Psalm of rare historic interest, a Psalm wherein and whereby a people recognises and thanks God for the message of His law:

Lord, what love have I unto Thy law,
All the day long is my study in it.

"Thy law." The restriction, that is, upon waywardness or licence of thought and word and act. And a few verses off from those which we have just sung comes this: "I will walk at liberty, for I seek Thy commandments." That is to say, law is the very safeguard of the truest liberty. "Wise laws and just restraints," wrote a master of English prose, "are not chains, but chain-mail, the strength and defence of liberty."

This actual plot of ground, Lincoln's Inn, has for 500 years been sacred to the task of maintaining that truth among men, and making it in practice grow from strength to strength. Which of us will look overseas, be it in old days or in our own, and not thank God for English liberty? Which of us will think of English liberty, and not prize as its basis the sacredness of law? Law in its largest range, described three centuries ago in phrases unforgettable: "Her voice the harmony of the world; all things in Heaven and earth do her homage, the very least as feeling her care and the greatest as not exempted from her power; both angels and men and creatures of what condition soever, though each in different sort and manner, yet all with uniform consent admiring her as the mother of their peace and joy." I cannot be wrong in saying that if the Society of Lincoln's Inn has historically any large distinctive feature it has been its care for the principle of equity in the realm of Law. And every writer who has handled the problem of what equity means, or ought to mean, has found that its place in our ordered system is (I use the phrase deliberately) a holy place.

When in the 16th century a few writers on law coined a new and short-lived English word, the word "epiky," it was an attempt, in lack of an English equivalent, to anglicise the Greek word *epieikeia*, a word amply and even reverently discussed by Aristotle more than 300 years before the Christian era, and sanctified in the New Testament by its application to the Lord Jesus Christ himself; what our version call the "gentleness of Christ."

But gentleness is much too restricted a term. Aequitas, Epieikeia, has, of course, a much wider range. From Aristotle to the writers of our own day it has been endlessly expanded and described. Christopher St. Germain, in his famous "Doctor and Student," makes the doctor say: "Epieikeia is no other thing but an exception of the law of God or of the law of reason from the general rules of the law of man, when those rules would in any particular case judge against the law of God or the law of reason, the which exception is secretly understood in every general rule of positive law."

It is easy to challenge the words of that description, and whether it is fair or not, I am incompetent to judge, but we feel at once the largeness and the sanctity of the subject. The Society of Lincoln's Inn has moulded it in the course of centuries into such a form that for the last fifty years or thereabouts it has been fused into every part of English law.

I have, perhaps rashly, set foot on ground too difficult for me, but what I can safely urge is that the five centuries of work and leadership for which we thank God to-day are centuries of the very noblest service, rendered not to England only but to the civilised world. English law has from its earliest origin stood for high ideals. That side or branch of English law which had for long centuries its almost exclusive home in Lincoln's Inn has stood in the largest sense for righteousness. The rules and usages which it has set forward are those of righteousness—I do not scruple to use the word—the righteousness of God.

When there has grown among a people that sense of honour and mutual respect which makes their customary conduct, their "sittlichkeit" as one of your foremost living representatives has urged, an ennobling thing, with experience and outlet not national only but international, it is to societies such as this—societies which have laid down the principle and set the example—that we can in part at least ascribe the credit and pay the tribute of our thanks. It is well that we should to-day not merely trace or claim such credit as is the society's due, but should together render thanks to God. It is not a small thing that your bede-roll should include the names of so rich a series of men who in their day, gave God the glory and kept keen and vivid in Lincoln's Inn the thought of His Faith and fear. Not among the preachers and chaplains only, notable as these were, Donne and Tillotson, and Warburton and Heber, and Maurice and the rest, but among the great luminaries of your legal constellation, from Sir Thomas More to Sir Matthew Hale, from Hale through two centuries of high ideals and rich jurisprudence to Cairns, to Selborne and to many more, the torch of a keen religious spirit has passed, and has been kept aflame. Let us give thanks. It is meet and right to-day.

Then came the Te Deum, beautifully sung without accompaniment by the choir, the Blessing, the Amen, and the National Anthem.

The Royal party afterwards took tea with the Benchers and then proceeded to the Great Hall, where, in the presence of the general company, they signed the visitors' book.

Incorporated Law Society of Liverpool.

The Ninety-fifth Annual General Meeting of this Society was held at the Law Library, 10, Cook-street, Liverpool, on Tuesday, the 28th November. The President (Mr. Hadden Todd) in the chair. The Meeting was well attended, there being present, amongst others, Sir Norman Hill, Bart., Sir Charles Morton, Messrs. J. C. Bromfield, J. Cameron, E. V. Crooks, Finlay Dun, F. H. Edwards (Vice-President), J. H. Kenion, Godfrey A. Solly, W. C. Thorne, Francis Weld (Hon. Treasurer), W. A. Weightman, W. Forshaw Wilson and J. Graham Kenion (Hon. Secretary).

The notice convening the Meeting, together with the Annual Report of the Committee, and the Hon. Treasurer's Statement of Accounts, having been taken as read, the President delivered the following address:—

Gentlemen,

The year during which I have had the honour of acting as your President has not been an eventful one so far as this Society's work has been concerned. The year, however, will always be remembered as that in which the Law of Property Act was passed, an Act from which so much is expected, but before making further reference to that Act, there are certain matters arising out of the Committee's report to which I wish briefly to refer.

Membership.

The membership of the Society continues to be satisfactory, the Society now consisting of 415 members, as against 412 last year. It is interesting to note that there are eight who have been members of the Society for fifty years and upwards, Mr. T. E. Paget heading the list with a membership of fifty-nine years. There are still a certain number of Solicitors practising in Liverpool and the adjoining districts who are not members, and I would urge on all such the desirability of joining the Society.

We have again to lament the loss by death of esteemed and valued members of our Society. Their names appear in our Report and include those of Mr. E. G. Tarbet and Sir Harcourt E. Clare. Mr. Tarbet was one of the most respected members of our profession; he had been a member of the Society for fifty-one years and served as a member of the Committee from 1899 to 1902. Sir Harcourt E. Clare joined the Society in 1892, at which date he was Deputy Town Clerk of this City. In 1895, on the death of Mr. Atkinson, Sir Harcourt was appointed Town Clerk in his place, and it will be remembered with what ability he discharged the duties of that office. In 1899 he was appointed Clerk of the Peace for the County of Lancaster and Clerk to the Lancashire County Council, which offices he held until the time of his death. The death of Sir Harcourt has resulted in the City losing the services of its Town Clerk, Mr. G. Hammond Etherton, he having been appointed to fill the positions previously occupied by Sir Harcourt. Though Mr. Etherton had not been long in Liverpool, he had shown that he had the interests of his profession at heart and was always ready to assist the Committee in any way in his power. Whilst congratulating the County and Mr. Etherton on his appointment, we shall all feel that it is the City's loss.

War Memorial.

One of my first official duties as your President was the unveiling and dedication of the War Memorial in honour of those connected with our profession who made the supreme sacrifice and fell during the Great War fighting for their country. The Memorial consists of a brass tablet placed in the Library, and contains the names of nine members of our Society, six Solicitor Managing Clerks, eighteen articled clerks, and forty-nine clerks in the employ of members. The tablet was unveiled by the then Lord Mayor (who, as you are aware, is a distinguished member of our Society), and was dedicated by the Right Reverend the Lord Bishop of Liverpool, in the presence of a large number of members and relatives of the deceased.

Honours.

During the year, two members of the Society, Sir Charles H. Morton and Sir Frederick M. Radcliffe received the honour of Knighthood. A similar honour was also conferred upon His Honour Judge Shand on his retirement from the Liverpool County Court Bench after a service of thirty-two years. The recognition of the services rendered by Sir Charles Morton in the interests of his profession was a matter of special gratification, not only to the Solicitors of Liverpool, but throughout the country. Sir Charles holds a wonderful record. He was first elected a member of the Committee of our Society in 1877, and he has been a member of that Committee ever since; that is to say, for a period of forty-five years without a break. He was Honorary Secretary of our Society for four years, Honorary Treasurer

nine years, and President of the Society 1894-1895, in which year the Law Society held its provincial meeting in this City. Sir Charles was elected a member of the Council of the Law Society in 1907, and has been a member of that Council ever since. In 1920 Sir Charles was elected President of the Law Society and we all know with what distinction he discharged the duties of that office. From 1892 to 1920, Sir Charles was Honorary Secretary of the Associated Provincial Law Societies. From 1910 to the present time, Sir Charles has been a member of the Rule Committee. Added to all his other services, Sir Charles has sat on several Royal Commissions and Select Committees and on numerous occasions has been called upon to give evidence before such bodies. Sir Charles' record is one of which any man might well be proud, and the recognition of his great work has given the greatest satisfaction and pleasure to his many friends in the profession.

Accounts.

The Society's accounts have been audited and speak for themselves. The Library and Committee Rooms have, during the past year, been painted and re-decorated and new electrical fittings have been installed. It is a satisfaction that the cost of this work has been paid for out of income and that there is still a small cash balance to credit of the account.

The Law of Property Act.

As I began by saying, this year will probably always be memorable as being the year in which the Law of Property Act was passed. The objects of the Act are stated to be to assimilate and amend the Law of Real and Personal Estate, to abolish copyhold and other special tenures, to amend the law relating to commonable lands and of Intestacy and to amend the Wills Act, 1837, the Settled Land Acts, 1882-1890, the Conveyancing Acts, 1881-1911, the Trustee Act, 1893, and the Land Transfer Acts, 1875 and 1897. The principles of the Act which seeks to assimilate as far as possible the law affecting Realty to the law affecting Personalty have been propounded for years back from time to time by eminent members of the Law Society and have by them been consistently urged as the more practicable alternative to the system of registration of title which since 1897 has been established in the County of London. The Act has often been described as one of the biggest ever introduced into Parliament, but a large part of the Act is devoted to repealing existing laws, and another large part to amendments, which, after some forty years of experience, have been found necessary or desirable, of the Settled Land Acts, the Conveyancing Acts, the Trustee Act and the Land Transfer Acts. The new and constructive portion of the Act is short compared with the mass of Statute and Case law and practice which is abolished by the Act.

It may be of interest if I remind you shortly what led up to the passing of this Act. In 1896 a Conveyancing Bill, comprising many of the alterations included in the new Act, was prepared by Mr. Wolstenholme, on the instructions of the Law Society, and after being approved by the Provincial Law Societies, was forwarded to the Government for introduction. The Bill, however, was not introduced although requests were made annually for its introduction. In 1907, the Law Society drafted Bills to amend the Conveyancing and Settled Land Acts and these were introduced by the late Lord Davey, but got no further than the House of Lords. In the following Session, that is, in 1908, the Bills were again introduced, but were not passed owing to lack of time. In 1910 a Bill to amend the Conveyancing and Law of Property Act, 1881, was prepared by the Council of the Law Society and passed through the House of Commons in July of that year, but then prorogation intervened. In 1912 the Law Society instructed Mr. Cherry to draft a Bill amending the Settled Land Acts, upon which was subsequently founded the Law of Property Bill introduced by the then Lord Chancellor, Lord Haldane, in July, 1913; the Lord Chancellor also introduced a Conveyancing Bill founded on the Bill prepared by Mr. Wolstenholme. In August, 1915, the Lord Chancellor having, at the request of the Law Society and the Associated Provincial Law Societies, incorporated his two Bills into one, introduced the consolidated Bill in the House of Lords. The consolidated Bill so introduced by Lord Haldane was intituled a Bill to amend the Law of Property and of Settlement, to abolish copyhold and other special tenures, to simplify the title to and transfer of land and to amend the Settled Land Acts and the Land Transfer Acts. The Bill, however, as you are aware, did not make much progress. In 1919 a Committee was appointed under the Chairmanship of Sir Leslie Scott, to consider the position of land transfer in England and Wales and to advise what action should be taken to facilitate and cheapen the transfer of land. The Committee recommended certain reforms in the system of Conveyancing by Deed, and also certain amendments to the Land Transfer Acts, which included the question of extending compulsory registration of title. In February, 1920, the Lord Chancellor, Lord Birkenhead, introduced in the House of Lords the first edition of his Law of Property Bill. This Bill was practically founded on Lord Haldane's Bill of 1915, and whilst differing in machinery, in effect reproduced the principles of reform in transfer by deed embodied in Lord Haldane's Bill and also comprised various recommendations of the Committee presided over by Sir Leslie Scott previously referred to. The Bill so introduced was very carefully considered and reported upon by your Committee, and their report was submitted to the Parliamentary draftsman and many of their suggestions adopted. The Bill passed through Committee in the House of Lords in 1920, and again in 1921, but time did not permit of its being dealt with in the House of Commons. The Bill, however, was again introduced in the House of Lords by the Lord Chancellor this year and eventually received the Royal Assent on the 29th June last. Such is a very short history of what led up to the passing of this Act, which, if it is the means of bringing about the great reforms hoped for by those responsible for it and supporting it, will stand out for all time as one of the most wonderful pieces of legislation ever enacted.

It is of course quite impossible for me, in the time available, to attempt to go with any detail into the provisions of the Act, and I must therefore content myself by saying that the aim of the Act is to facilitate and cheapen the transfer of land and with that object in view, the main proposal of the Act is to assimilate real property to personal property in regard to its legal incidents, or, putting it shortly, to abolish legal distinctions between real and personal property. The assimilation is to be achieved not by adopting without alteration the existing law as to personal property, but by selecting from each system its best characteristics and applying those selected rules to both alike, although in the main it is the law of personal property which the Act adopts. Having put real property under the same rules of law and equity in many respects as personal property, the Act is then able to effect a resultant simplification in all dealings with land which it is anticipated will be of great practical value. All Trusts and most Equities are taken off the title and can be put as it were behind a curtain where they can operate in complete accordance with the intention of the parties but will no longer concern a purchaser or mortgagee. Incidentally, the Act abolishes copyhold and other special tenures; it repeals the Statute of Uses, completely changes the present form of Mortgage and makes material changes in the law as to Intestacy. Last, but not least, a contingent provision is made for the possibility of a compulsory extension of registration of title to come into operation in January, 1935, should experience then show that such an extension is desirable. In view of the fact that the Act itself is not to come into operation until the 1st January, 1925, many members of our profession will probably not attempt at present to master the alterations in the law which the Act provides for and the more so as steps are already being taken to consolidate the law on the subject; that is to say, it is understood that before the date on which it should come into operation the Act will be repealed or completely re-cast, being broken up into its constituent parts and distributed, the greater part of it amongst the Conveyancing Acts, the Settled Land Acts, the Trustee Act and the Land Transfer Acts, and the residue of the Act, if I may so call it, will then probably appear as a substantive statute in a form which it will be much easier to master. To those, however, who wish to get some general idea of the provisions of the Act without studying the Act in detail, I would commend a consideration of the very clear and able speech of Sir Leslie Scott on the occasion of the second reading of the Bill in the House of Commons, when he so happily referred to the seven great reforms provided for by the Bill as the seven lamps of the Bill by which to light the path through what had always appeared to him to be the somewhat gloomy and forbidding corridors of the measure.

Compulsory Registration of Title.

I have referred to the fact that the Act contains a contingent provision for the possibility of a compulsory extension of registration of title, and I should like to deal with that point rather more fully. The question of compulsory registration of title has been a vexed one for years. A Bill was introduced by the then Lord Chancellor into the House of Lords so long ago as 1887, seeking to institute a new system of registration, such system to be compulsory in England and Wales. No progress, however, was made with that Bill, although it was introduced in successive years, as it always met with strong opposition from the legal profession. In 1893, a different Bill was introduced proposing to retain, with amendments, the system in force under the Act of 1875, and to make that system compulsory on every purchaser of freehold land. This Bill, however, got no further than the Lords. It was introduced again the following year and reached the Select Committee stage in the Commons, when evidence was given on behalf of the Law Society and the Provincial Law Societies in opposition to the compulsory clauses. In 1895, a Bill was again introduced and passed in the Lords. On second reading in the House of Commons, mainly through the instrumentality of the Law Society, it was committed to a Select Committee with power to take evidence. A certain amount of evidence was taken, but Parliament dissolved before further progress was made. In 1897 a new Bill on similar lines but varying in certain respects was introduced by the then Lord Chancellor, Lord Halsbury, and eventually became law, but not until some amendments pressed for by the profession had been adopted. The effect of those amendments was to provide that the area in which the experiment of compulsory registration was to be tried should in the first instance be limited to one County willing to adopt the Act, and that no Order in Council for the extension of compulsory registration to any County or part of a County should be made except at the instance of a County Council. In 1911 the report of the Royal Commission on the Land Transfer Acts, after making recommendations for the reform of those Acts, added that if after a sufficient experience the system (*i.e.* Land Transfer on the Register) as amended in accordance with their criticisms was found to work satisfactorily in the existing compulsory area, Parliament should be invited to consider the gradual extension of compulsion to the rest of the country. Nothing further, however, was done in that respect, but the question came up for consideration by the Committee appointed in 1919, of which Sir Leslie Scott was Chairman, and eventually that Committee reported in favour of the extension of the Land Registry to the whole country. The members of the Committee were apparently somewhat divided on the question, those in favour of registration proposing an immediate compulsory extension, and those in favour of transfer by Deed urging that the two systems as amended should have an adequate period of trial, and that after such trial

a full enquiry should be held into the merits of the two systems. A compromise was arrived at, as a result of which the Law of Property Bill as introduced in 1920, comprised a section known as No. 170, the effect of which, to put it shortly, was to enable registration of title to be compulsorily extended to the whole country—but the provisions for so extending the system were not to be put into operation until after two years from the commencement of the Act. This was most strenuously opposed by the Law Society and by all the Provincial Law Societies, with the result that eventually the Lord Chancellor agreed to a compromise and amended the Bill so as to provide that the provisions as to compulsory registration of title should not become operative for a period of ten years after the Act had come into force and then only under certain safeguards. Those provisions now appear in section 183 of the Act. The compromise which has been effected gives the profession a period of ten years from the 1st January, 1925, in which to test the working of the amended system of Conveyancing under the Act, and at the end of that time there will still be an opportunity of showing that transfer by Deed is more simple, cheaper and intelligible than transfer on the register and, of course, the period of probation will afford an opportunity of amending any defective machinery which may be found to arise in practice. The success or failure of the Act will rest, to a large extent, with our profession. If land transfer by Deed should be proved to be the better of the two systems, the business of the country will remain as it should remain, in private hands, the nation will be saved from another huge bureaucracy, and the delay and waste which inevitably accompany business transactions by public bodies will be avoided.

The Effect of the Act.

As to whether the Act will be the success, and improve matters to the extent anticipated by its promoters and those supporting it, time only can show. In the Memorandum to the Bill as introduced this year it was stated as follows:—"It is a profound mistake to suppose that a lawyer will have to go to school again to relearn his law if the Bill is passed, for he already knows the simple law relating to Stocks and Shares which is applied with such adjustments as the inherent nature of the property renders necessary. He should welcome the fact that he will be able to ignore a mass of law and mystery which is rendered obsolete, for one of the objects of the Bill is to enable transactions to be carried out in such a way that a business man can understand them. It is true that it will be necessary for the lawyer to buy new text books, because of the simplification effected in practice, but no one can properly object to any reduction in the length of documents." To some extent that is true. None of us will object to any reduction in the length of legal documents and in the interests of our clients we shall welcome any changes that will tend to simplify and expedite and cheapen Conveyancing; but the fact remains that the alterations provided for by the Act are such that it will mean not only the buying of new text books but the application and working out of the new principles and changes involved and the unlearning of many of those principles and much of the practical experience in Conveyancing which we have mastered by many years of hard work. However, I feel sure that members of our profession will do their utmost to make the Act a success, and that it will be owing to no fault of theirs if, after the period of probation has elapsed, we are confronted with the extension of the system for Compulsory Registration of Title.

Lord Birkenhead and the Act.

I have already referred to the able way in which Sir Leslie Scott piloted this Act through the House of Commons, and I cannot conclude my remarks on this subject without also referring to the work of Lord Birkenhead, of whom, as Lord Chancellor, we in Liverpool were so proud. The Act it is hoped will fulfil the aspirations of generations of law reformers, and Lord Birkenhead who, by his wide knowledge, tact and indefatigable energy, so skilfully succeeded in getting the Measure passed almost without opposition, will go down to posterity as the Lord Chancellor responsible for the most important alterations perhaps ever made in our system of Conveyancing.

Rent Restriction.

The next matter to which I wish to refer is the Rent and Mortgage Interest (Restrictions) Act of 1920, which, as you are aware, expires automatically on the 24th June, 1923, unless Parliament intervenes. We all know the difficulties and the hardships which have arisen under the Act, and I am sure we should all be heartily thankful if the Act could be allowed to expire next June without any prolongation or renewal of any sort, but the question is as to whether that would be the best solution of what in any case must be a difficult position, or whether it would be better that the present restrictions in a modified form should be allowed to continue for a little longer. A Committee was appointed by the Government to go into the matter, the terms of the reference being "to consider the operation of the Increase of Rent and Mortgage Interest (Restrictions) Act and to advise what steps should be taken to continue or amend the Act." The Committee has recently issued what is in the nature of an interim report. It recommends that protection of tenants against eviction and unreasonable increases of rent as afforded by the Act of 1920 should not be withdrawn when the Act expires in June, 1923, but the report goes on to say that the Committee have formed the opinion that in future legislation regard must be had to certain matters in the light of experience of the present Act; these matters being the questions of the further period of protection, of sub-tenancies, of the eviction of proved undesirable tenants, and of the owners of one house required *bonâ fide* for the owner's occupation. The report was not an unanimous one, and in particular it would seem that there was considerable difference of opinion as to whether the upper rental limits of the houses to which the present Act applies should remain unaltered. On the question of principle, however, it is clear that by a large majority the members of the Committee were in favour of an extension of the period of protection though probably in a modified form.

The whole difficulty, of course, is the shortage of dwelling-houses in this country, more especially of the smaller houses. The shortage has been attributed to certain legislation in 1909, which deterred builders from purchasing land and erecting houses, and the effect of the Rent Restrictions Acts has been to accentuate further the shortage and to protect the sitting tenant at the expense of the landlord. The question is, how long is that to continue? Fears have been expressed in some quarters that the natural lapse of the Act would result in serious hardship and unrest, but whenever the restrictions come to an end, whether next June or at a later date, I think there is bound to be a certain amount of inconvenience and hardship. I cannot help feeling, however, that things would right themselves in a comparatively short time and that the fears as at present put forward by some are much exaggerated. What is the remedy? The answer is obvious, namely, more houses and still more houses, but the question is, how is that to be attained? The answer seems to me to be, get rid of all restrictions and so encourage building by private enterprise. Builders are largely deterred from building by reason of the uncertainty of the position. It is true that the houses built to-day do not fall within the Act, but the Act of 1920 subjected houses built since the first Act to the provisions of the 1920 Act, and the builder fears that pressure on the Government of the day might again subject the newly-built houses to similar provisions. The same causes frighten intending mortgagees. Most speculative builders borrow on mortgage of the property part of its cost; as things are at present, mortgagees are not inclined to entertain proposals to lend on mortgage of property subject to the Acts and the want of these financial facilities is a most serious obstruction to the providing of new houses. If the Act was to be allowed to expire and an early declaration to that effect made by the Government, I believe that building by private enterprise would increase enormously, money would be obtainable on mortgage and tenants would be plentiful: houses which are held untenanted for the purpose of sale would at once be re-let and owners of works would erect dwellings for their employees. If Parliament insists upon a prolongation of the Restriction provisions, such prolongation should, in my view, not apply to mortgages at all, either as to principal or interest. A mortgagee should be entitled to call in his mortgage and to exercise all his legal remedies in the event of a mortgagor making default. A mortgagor can to-day borrow money at a reasonable rate of interest and so replace a mortgage called in provided, of course, the security be a good one. Most mortgages are held by trustees and on a death the present Restrictions work great hardship and an enormous number of estates are being held up. At the outbreak of war, a financial crisis was feared, but circumstances have entirely changed, money is plentiful and rights of mortgagees ought to be restored to them without restriction. The question as to whether the other Restrictions in the Act, namely, those applying to tenancies, should be prolonged, seems to me a more difficult one and, on the whole, I am inclined to think that some short prolongation is desirable, but if there is any such prolongation, I earnestly hope that the existing Restrictions will be very considerably modified so as not only to limit the application of such Restrictions to a smaller class of property, but also to remedy the many abuses which the present provisions have given rise to.

The existing Act has been described by one of your previous Presidents as possibly the worst drafted Act that disgraces the Statute Book, and I am inclined to agree with him. We all know the difficulty that has been experienced in construing its provisions and the enormous amount of litigation that has resulted; I therefore hope that if there is to be any continuance of the Restrictions, it will take the form of an entirely new and self-contained Act and not be merely an attempt to amend the present Acts.

County Courts.

You will have observed that the Lord Chancellor appointed a Committee to consider what re-arrangements of the Circuits of Judges can be effected so as to promote economy and the greater dispatch of the business of the High Court.

The Re-arrangement of Circuits.

The question of remodelling the circuits is an old one, and several Committees have considered and reported on it. From time to time various alterations have been made which have resulted to a certain extent in reducing the call upon the time of His Majesty's Judges which the circuit system involves, but even so it appears to be thought that it should be possible to amend still further the circuit arrangements in that respect. So far as I am aware, the Committee has not yet issued any formal report, but there is ground for thinking that drastic proposals are under consideration to reduce the number of the Assize towns. Mr. Justice Coleridge, addressing the Grand Jury at the Berkshire Assizes, said that it was well known that it was in contemplation to extend the principle of the grouping of counties all over the land and he drew attention to the disadvantages which would result from extensive grouping. He instanced the question of expense both to witnesses and jurymen, and gave it as his opinion that the additional cost would, if the matter were investigated, be found to largely outweigh any economic saving of judicial time and might result in witnesses being unwilling to assist in the administration of justice if it meant increased expense to themselves. He also pointed out that as regards jurymen, it would mean their either being put to considerable expense in travelling long distances to attend the jury, or else if jurymen were confined to the centre county of the group, they would be bearing the burden which should be equally shared by all jurymen alike. Mr. Justice Bray also, in condemning the proposed changes in the course of charging the Grand Jury at Cambridge a short time ago, urged that the periodical visits of His Majesty's Judges to the Assize towns impressed the inhabitants with a sense of the dignity of the administration of the Law. There can, I think, be little doubt that there are serious objections to extensive grouping for Assize purposes, and we must hope that when the Committee's proposals are made known they will be found to be not so drastic as seems to be anticipated.

Grand Juries.

From the question of Circuits and Assizes, one not unnaturally turns to that of Grand Juries. There appears to be a considerable difference of opinion as to whether the Grand Jury system serves any really useful purpose and whether the time has not arrived for a change to be made in that respect. By the Grand Juries (Suspension) Act, 1917, the summoning of Grand Juries during the continuance of the war was abolished; by an Order in Council, such temporary suspension of Grand Juries was terminated on the 23rd of December, 1921, from which date the old system of summoning Grand Juries, both for Assizes and Sessions, was restored. You will no doubt have seen much correspondence in the Press on the question of Grand Juries, the chief objectors to the system appearing to be those interested in Sessions Grand Juries. In this respect, however, it is interesting to note that in reply to a Memorial sent round to Recorders and Chairmen of Quarter Sessions on the subject, seventy-one voted for retention of Grand Juries and forty-four against. The Grand Jury system is believed to date back to the reign of Henry II. The institution of the Grand Jury rests upon the principle of the Common Law that a subject is not to be brought to trial by the Act of the Executive or any officer representing it, but only through the presentment of a jury drawn from the community. Is it right, then, that this ancient constitutional safeguard should be abolished? In ordinary times the function of the Grand Jury may not be of the greatest importance, but in times of civil commotion or strong political feeling, or even under a bureaucratic Government, the Grand Jury might be the only safeguard for honest citizens. But apart from this view of the matter, does not a Grand Jury do useful work even in normal times? In a report of the Royal Commission, presided over by the late Lord St. Aldwyn, appears the following statement: "There can be no doubt that the interposition of a Grand Jury between the accuser and the trial of the accused by the Petty Jury has often in times past been of the greatest service in the administration of justice." If that be true, as I believe it is, surely the fact that it is only necessary occasionally for a Grand Jury to throw out a Bill is no good reason for abolishing such a safeguard. No doubt the system involves some additional expense in connection with witnesses who have to attend, but by the administration of Justice Act, 1920, the Grand Jury are not now required to go into any case where a certificate is presented by the Clerk to the Magistrates to the effect that the prisoner has pleaded guilty before the Justices. That not only reduces the expense, but also saves the time of the Grand Jury and facilitates the business of the Court. Those who are called to serve on Grand Juries, at all events at the Assizes, do not, I feel sure, grudge either the time or any expense which such service may involve, but on the contrary consider it as an honour and a privilege to be called on to take their part in the administration of justice. Personally, I should be sorry if the Grand Jury system is interfered with at all, but in any case I hope that Grand Juries at Assizes will remain.

Law Schools.

The Solicitors Act of the past Session is an important one to the profession. The Act provides, *inter alia*, that prior to taking his Final Examination, a clerk articled after the 31st December, 1922, must have attended for not less than one year a course of Legal Education at a Law School provided or approved by the Law Society. Provision is made for total or partial exemption where such attendance is for geographical or other reasons impracticable—and graduates who have passed a final examination in law at an approved University, and ten-year clerks under s. 4 of the Solicitors Act, 1899, are also exempted. Whilst we shall all, I am sure, welcome any provisions and regulations that will tend to improve the education and qualifications and status of those wishing to enter our profession, it may be a question whether the compulsory attendance at a School of Law for a period of one year during Articles is entirely desirable. An Articled Clerk who really takes an interest in his work and is trying to qualify himself for membership of the profession will, without compulsion, take advantage of as many lectures and classes as he can without unduly interfering with his work at the office, but to make compulsory the attendance at lectures for a minimum number of hours a week may result in great inconvenience or even hardship, especially in cases where Articled Clerks are not located in or near a centre with an approved School of Law.

The Council of the Law Society has appointed a representative Committee to go into the whole subject with a view to ascertaining what facilities are afforded by the established Law Schools, and of either approving the same in accordance with the Act or assisting the authorities controlling such Law Schools, to bring them up to that pitch of excellence which is necessary to obtain the Society's approval. That Committee has asked for and has been furnished with very full information regarding the working of the Law Faculty and the Board of Legal Studies here, and it is hoped that such bodies will be recognized as an approved Law School. I do not wish it to be thought for a moment that I am not in favour of Lectures for Articled Clerks—on the contrary I think Articled Clerks should attend as many Lectures as possible, and it is only the question of compulsion that I am doubtful about. My feeling rather is that those Articled Clerks who are likely to derive good from attending Lectures will attend such Lectures voluntarily and without any compulsion as and when they are able, and that those Articled Clerks who only attend under compulsion will derive little or no good from them. In my view, an Articled Clerk will best qualify himself for his future work in the profession by putting his back into his office work and learning all he possibly can in the office, and by attending as many Lectures as he can without unreasonably interfering with his office work—by attending. I do not mean merely listening to the Lectures, but let him take such notes as he can and work them up afterwards; unless he does so, the Lectures will be of little use to him; and last, but by no means least, let him take full advantage of the benefits to be derived from membership of the Liverpool Law Students' Association. I think that perhaps Articled Clerks do not appreciate how much they may learn from regularly attending and taking part in the debates of the Association.

Poor Man's Lawyers.

My predecessor in office referred very fully to the history of the work done by the Poor Man's Lawyers, and appealed for subscriptions and helpers. I am glad to say that as a result the Department is receiving greater support, both in money and in service. The numbers of working Poor Man's Lawyers are not, however, adequate to cope with the work, and I wish to urge members of the Society, who can find the time, to come forward and act either as Poor Man's Lawyers or as Solicitors on the Rota. This would greatly relieve the heavy burden that falls upon the shoulders of the few who are carrying on the work at the present time. I would also urge all principals to bring the work to the attention of their Managing Clerks and to encourage them to do their share in this social service to the city. You will see from the Report of the Department that the subscriptions for the year amount to £31 19s. A sum of about £50 is necessary to cover expenses so as to relieve the Charitable Societies which at present assist in the work, and give help in Court in necessitous cases. I sincerely trust that other firms in the city will come forward as annual subscribers and make good the deficiency.

Solicitors' Benevolent Association.

The last matter to which I wish to refer is that of the Solicitors' Benevolent Association. Sir Norman Hill has been the Chairman of the Association during the past year, and in his Address at the Annual General Meeting of the Association, held at Leeds, on the 27th September last, he drew attention to the way in which the work of the Association was being crippled from want of funds. He pointed out that there is urgent need for increasing the scale of benefits in existing cases, and that there is equal need to make provision for a greater number of cases, but that the funds at the disposal of the Association are quite inadequate for either purpose. In his Address, Sir Norman gave some interesting figures as to membership. He stated that to-day there are about 14,500 practising Solicitors, but of them only 1,114 are life members and 2,679 annual subscribing members; in other words that only 26 per cent. of the profession are subscribers. The percentage in different centres varies in an extraordinary degree; in one centre it is as high as 80 per cent., and in another it is as low as 7 per cent., Liverpool's percentage being 42. I think you will agree with me that Liverpool ought to do better, and let us hope it would do better, if the good work that the Association is doing, and its need of financial support were brought home more directly to Solicitors in practice here. With that object in view, Sir Norman has suggested that the work of securing new members should be organized and that in every centre someone should be found who would keep himself informed as to the work done by the Association and its needs, and who would endeavour to secure for it the sympathy and support of his fellow Solicitors. I am glad to say that your Committee has found such a man in the person of Mr. F. C. Gregory, who has very kindly agreed to take up the work in question. He cannot, of course, accomplish such work single-handed, and I would, therefore, ask those Solicitors who are prepared to help Mr. Gregory to communicate with him direct.

It is hoped not only that many new subscribers will be obtained, but that when the needs of the Association are brought home to those who

already subscribe, they may be induced to regard their payment of 10 guineas for life membership, or one guinea a year for annual membership, as minimum amounts and contribute more either annually or occasionally as they may feel able. Sir Norman Hill's address, to which I have before referred, has been printed in pamphlet form, and copies of it can be obtained from our Honorary Secretary.

In conclusion, before moving the adoption of the Committee's Report, I wish to thank the officers and members of the Committee, and especially the Honorary Secretary, Mr. John Graham Kenion, and his very efficient Assistant Secretary, Mr. Richards, for the great help and assistance which they have given to me during the past year in which I have had the honour to be your President. By their hearty co-operation and loyalty, they have made my year of office a very easy and happy one, and I offer them my most grateful thanks.

It was moved by the President, seconded by the Vice-President (Mr. Francis H. Edwards), and resolved :—

"That the Report of the Committee, subject to any verbal alterations or modifications which the Officers may find necessary, together with the Hon. Treasurer's Accounts, be approved and adopted and that the same be printed and circulated."

It was moved by Mr. J. H. Kenion, seconded by Mr. John Cameron, and resolved :—

"That the thanks of the Meeting be given to the President for his Address, and that the same be printed and circulated as part of the Report."

It was moved by Mr. F. Gregory, seconded by Mr. T. Sproat, and resolved :—

"That the thanks of the Society be given to the Officers and Members of the Committee for their services during the past year."

There being only nine nominations for the nine vacancies on the Committee, the President declared the following gentlemen elected for the ensuing term of three years: Messrs. W. Abercromby, E. L. Billson, G. E. Castle, Finlay Dun, Francis H. Edwards, E. Fraser, D. MacIver, J. B. McKaig and T. Sproat.

The Law Society.

The first of the three lectures on "The Solicitor as Advocate," which Mr. J. B. Matthews, K.C., has undertaken to deliver, will be delivered at the Society's Hall, on Friday, the 8th instant, at 4.30 p.m. The President of the Society (Mr. Copson Peake) will occupy the chair. The remaining lectures will be delivered on 11th and 13th December. Tickets of admission may be obtained from the Principal at the Society's Hall.

United Law Society.

A meeting was held in the Middle Temple Common Room on Monday, the 27th November, 1922, Mr. G. B. Burke in the chair. Mr. S. E. Redfern moved :—"That the case of *Bowling* v. *Camp*, *Weekly Notes*, 4th November, 1922, was wrongly decided." Mr. F. H. Butcher opposed. Messrs. C. P. Blackwell, C. E. Smalley-Baker, Neville Tebbutt and J. W. Morris also spoke. The motion was put to the meeting and lost by two votes. The next meeting will be held on Monday, 11th December.

Conspiracy "to the Public Mischief."

At the Central Criminal Court on 20th ult., says *The Times*, Edward Watson Dines, twenty-five, merchant, was sentenced by the Recorder to eight months', James Percy Dixon, thirty-nine, manager, to twelve months', and Morris Levenson, twenty-seven, salesman, to six months' imprisonment, all in the second division, on a charge of unlawfully conspiring to do an act which tended to be a public mischief, namely, to cause certain boxes deposited at premises used by them in Finsbury-street, to be removed in such circumstances as to support a suggestion that they had been stolen, and thereafter to give false information to the police of the alleged theft. The defendants pleaded "Not guilty" to a charge of conspiring to defraud an insurance company, and that charge was not proceeded with.

Mr. Percival Clarke and Mr. A. S. Matthews prosecuted; Mr. Frederick Hinds appeared for Dines; Mr. Roland Oliver and Mr. G. D. Roberts for Dixon; and Mr. Negus for Levenson.

Mr. Percival Clarke said the men were engaged in conducting a business called "Watson, Lewis and Co.," silk merchants, in Finsbury-street, Dines taking the position of proprietor, Dixon manager, and Levenson salesman. After the supposed robbery Dines spoke of sending in a claim to the insurance company, but he did not in fact do so.

Mr. Hinde said if the case had gone on he thought he should have succeeded in showing that Dines had no knowledge of the conspiracy at its inception.

Mr. Roland Oliver, for Dixon, said his object in the case was only to delay his creditors.

The Recorder, in passing sentence, said the charge was a peculiar one. It was a very ingenious scheme and the police were to be congratulated on bringing it to justice.

National Savings Certificates.

The National Savings Committee, of which Lord Islington is Chairman, states that sales of Savings Certificates for the week ended 11th November, were 985,133 bringing the total sold to that date up to 601,479,281. The total of six hundred million was reached on 1st November. Dates for the consecutive hundred million totals are as follows :—

100	million	Certificates	were	sold	by	30th April 1917.
200	,,	,,	,,	,,	,,	28th May 1918.
300	,,	,,	,,	,,	,,	26th Feb. 1919.
400	,,	,,	,,	,,	,,	23rd March 1920.
500	,,	,,	,,	,,	,,	26th Jan. 1922.
600	,,	,,	,,	,,	,,	1st Nov. 1922.

The year 1922 is seen to be the first year in which sales of Certificates have twice passed the additional million mark—a sure proof of the continued attractiveness of this security. One of the reasons for high figures of sales this year is, of course, that the increase of price from 15s. 6d. to 16s. on the 1st April caused a boom in sales before that date. After the boom there was a temporary lull, but sales rapidly recovered and during the seven weeks preceding the 11th November averaged 1,155,803 Certificates a week, which is more than the average for 1921. The 600,000,000 Certificates (combining Certificates at both prices) represent a cash investment of £465,614,148, of which approximately £119,727,000 has been withdrawn, leaving a balance invested of approximately £345,887,148. This means that only about twenty-five per cent. of the whole amount invested has been withdrawn.

In a letter drawing attention to the above information Mr. Evan Hughes, the Director of External Organisation, says :—

There is no doubt that the main reason for the continued steady sale of Savings Certificates (apart from its attractiveness as an investment) is the steady habits of thrift and saving that are being inculcated by the valuable work of the voluntary Savings Associations throughout the country. These influence sales not only directly by making it possible for their members to buy Certificates on the instalment plan, but also indirectly because every member is a propagandist for the Savings Certificate in the community in which he lives.

In England and Wales there are at present some 20,000 Savings Associations at work—in schools, firms, offices, women's organisations, social and other clubs, etc. New Associations have throughout the present year been formed at an average rate of 150 a month.

Presentation to Sir Percy Simmons.

The routine business of the London County Council was, says *The Daily Telegraph*, prefaced on Tuesday by an agreeable incident—the presentation to the ex-chairman, Sir Percy Simmons, of his portrait in oils, painted by Mr. Richard Jack, R.A. The presentation was made in one of the committee rooms by the chairman (Mr. F. R. Anderton), who offered his congratulations to Sir Percy, and then called upon Mr. J. M. Gatti, Mr. H. Gosling, and Dr. Scott Lidgett, representing the three parties in the Council, to make a few remarks. Each speaker paid a high tribute to Sir Percy Simmon's services on the Council, and to his impartiality in the chair.

Sir Percy Simmons expressed his warm thanks for the gift and his appreciation of the portrait, which, he said, was worthy of the distinguished artist who had painted it. He concluded by asking the chairman to accept the portrait on behalf of the Council, in order that it might hang with those of his predecessors.

Intoxicating Liquor on Club Premises

One of the first cases under the Licensing Act of 1921 was decided at the Hereford Quarter Sessions by his Honour Judge Gwynne James, in a case in which Allan Brodie Brookes, secretary and steward of the Hereford British Legion Club appealed against his having been ordered by the Hereford City magistrates to pay a fine of £1 and £1 costs for having supplied three men with intoxicating liquor on the club premises after permitted hours.

Mr. A. J. Long, instructed by Mr. Dobbs, of Worcester, was for the appellant (Mr. Brookes) and Dr. Earengey for the respondent (the Chief Constable of Hereford).

The general grounds of the appeal were that appellant was not guilty of the charges made against him by the Chief Constable (Mr. T. Rawson), upon which the orders had been made; that the room in which it was alleged the offence was committed was his own private room, and was not a club within the meaning of s. 4 of the Licensing Act, 1921; and also that such intoxicating liquor, if it had been supplied, was supplied to his friends, bonâ fide entertained by him at his own expense.

Dr. Earengey submitted that the whole of the premises were club premises and he called the lessee to give evidence to that effect. A person, he said, who was a resident of the club was entitled to have liquor after permitted hours, but neither of the three persons found on the premises was a resident of the club. As Mr. Brookes was not a licensee or holder of a licence he was not in the position of a licensee. There was a great difference between the licensee of licensed premises and the secretary or steward of a club.

His Honour said that the only point was whether the room was or was not part of the club.

Mr. Long submitted that the phrase "club premises" meant only that part of the club which the club habitually used as club premises, and which, therefore, were amenable to licensing law.

His Honour: Mere occupation could not make the room other than club premises. There is no evidence that the room was used by any member of the club without the steward's permission.

Mr. Long: There was an exclusive letting to the steward. If the prosecution was right Mr. Brookes had no room in which to entertain his own friends.

His Honour said that the whole case lay with the question as to whether the room in which the liquor was supplied was or was not part of the club premises. In his opinion it was. Mr. Brookes occupied the rooms for the benefit of the club, and without being steward he would not be able to do so. He might have thought, "These are my rooms, and I can give my pals a drink." He could not. Mr. Brookes had occupied the rooms as part remuneration for his services. He had not intentionally broken the law, but he had done a very stupid thing.

The appeal was dismissed with costs.

Appeals to the Privy Council in Constitutional Cases.

The following are extracts from an Address delivered to The Law Institute of Victoria on 25th November, 1921, by the retiring President, Mr. Arthur Robinson, C.M.G., M.L.C., Attorney-General and Solicitor-General of the State of Victoria.

THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL.

Among the matters that have engaged the attention of the legal profession in Victoria during the past year there is no question of such importance for the future development of Australia or of such vital concern for the government and stability of the States as that of appeals to the Privy Council.

I make no apology, therefore, for discussing the subject in this Address. "The appeal to His Majesty in Council seems coeval with the settlement of the Colonies and the establishment of their Judicature" (1). An Order in Council relating to Guernsey shows that as early as the reign of Queen Elizabeth there was a settled practice in appeals to the Sovereign from outside the Realm (2). It is unnecessary to explain to such an audience as this the process of evolution by which, in accordance with the innate British genius for government, the Judicial Committee of the Privy Council, as we know it, has developed from those early beginnings. It is a tribunal without parallel. It meets in surroundings that are simple in the extreme. Its proceedings are characterised by an almost informal directness. Yet its jurisdiction extends over an Empire, and the matters with which it deals are as diverse as the laws and customs it interprets.

[There follow examples from the 1920 Appeal Cases of the varied nature of the jurisdiction.]

The Indian Appeals for the same period would probably be found to contain matters equally diversified, and even more picturesque. This is the record of only one year. The mere mention of it is enough to stir the imagination and quicken the pulse of every loyal subject of the Empire who is capable of appreciating the significance of what was done.

In recent discussions on the status of the Dominions much has been said, and rightly said, of the Crown as the living symbol of Imperial unity. The idea of the unity of the Empire is emphasized if, with the sentiment of personal loyalty to the Sovereign, we associate the correlative idea of the legal unity of the Empire which the King in Council represents.

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Every legal practitioner whose duty it is to act on behalf of clients with interests in Australia or in different parts of the Dominions or even in foreign countries, or on behalf of clients living out of Australia but with interests in Australia, recognizes the manifest advantage of the authoritative and uniform decision of legal questions under laws which are to a large extent similar throughout the Dominions. This is so not only with regard to the general principles of law and equity, but especially in connection with financial, commercial, insurance, shipping and general business transactions. There is, however, one department of legal interpretation which affects us, not only as professional men but as citizens. I mean the interpretation of constitutional law and practice.

REQUIREMENTS FOR A FINAL COURT.

The duties and responsibilities of a Court of Appeal are in all cases grave and onerous. But they become correspondingly more onerous and more grave in the determination of appeals involving the constitutional powers and limitations of governments and Parliaments. This is due not only to the inherent nature of the problems, but also to the far-reaching consequences of decisions in regard to them. For the efficient discharge of duties such as these the highest technical legal knowledge, though of course essential, is not in itself sufficient. There are also required a wide and intimate acquaintance with, and a fine appreciation of, constitutional principles, and especially of those unwritten conventions and understandings which are indispensable to the smooth working of our intricate machinery of government. These must all be carefully considered in the elucidation of constitutional problems, and in the equitable determination of the relationship of the several parts of the body politic one to another. The equipment requisite for dealing with such questions is attained in the highest degree when profound learning has been matured by responsibility in the practical administration of public affairs. The ideal interpretation should be not of the letter merely, but also of the spirit; for it is the letter that killeth, but the spirit that giveth life.

FEDERAL CONSTITUTION AND APPEALS TO THE PRIVY COUNCIL.

When the Federal Constitution was being framed, much argument took place concerning appeals to the Privy Council. Differences of opinion in the Convention were strongly marked, and the provisions as finally drafted by the Convention were settled only after some very close divisions. When the Bill was presented to the Imperial Government, with a request that it should be passed into law, the matter was again discussed by the delegates from Australia and the representatives of Her Majesty's Government. Various suggestions were made, and ultimately s. 74 of the Constitution, as it now stands, was substituted for the clause as agreed to by the Federal Convention.

Section 74 provides:—

"No appeal shall be permitted to the Queen in Council from a decision of the High Court upon any question, howsoever arising, as to the limits

(1) Burge "Colonial and Foreign Law," vol. 1, p. 356.
(2) Safford and Wheeler, "Privy Council Practice," p. 702.

inter se of the constitutional powers of the Commonwealth and those of any State or States, or as to the limits *inter se* of the constitutional powers of any two or more States, unless the High Court shall certify that the question is one which ought to be determined by Her Majesty in Council.

"The High Court may so certify if satisfied that for any special reason the certificate should be granted, and thereupon an appeal shall lie to Her Majesty in Council on the question without further leave.

"Except as provided in this section, this Constitution shall not impair any right which the Queen may be pleased to exercise by virtue of Her Royal prerogative to grant special leave of appeal from the High Court to Her Majesty in Council. The Parliament may make laws limiting the matters in which such leave may be asked, but proposed laws containing any such limitation shall be reserved by the Governor-General for Her Majesty's pleasure."

In the debate in the Imperial Parliament special reference to this question was made by a number of eminent lawyers. The remarks of Mr. Haldane (as he then was), Sir Robert Finlay (as he then was), and Sir William Anson in the House of Commons, and of Lord Davey and Lord James of Hereford in the House of Lords, are of special interest and are worthy of careful perusal, although it is not practicable within the limits of this Address to refer to them at length (3).

The position regarding appeals to the Privy Council from the High Court may roughly be summarised as follows:—In ordinary cases and some constitutional cases appeals may be taken from the High Court by special leave of the Privy Council. In one important class of constitutional cases appeals may not be taken from the High Court to the Privy Council without a certificate from the High Court that the question is one which ought to be determined by the King in Council.

The learned lawyers in the Imperial Parliament, whose names I have mentioned, were of opinion that there could be an appeal to the Privy Council from a State Supreme Court upon any constitutional question. Mr. Haldane, Sir Robert Finlay, Lord Davey and Lord James of Hereford made special reference to this. The opinion of these eminent lawyers on the device employed in ss. 38A and 39 of the *Judiciary Act* of the Commonwealth Parliament would be interesting. These sections were ingeniously framed for the express purpose of preventing questions as to the limits *inter se* of the constitutional powers of the Commonwealth and States being passed upon by the Privy Council. Their object was to shut out an avenue which Her Majesty's Government and the Imperial Parliament believed was reserved by the Constitution. In order that no appeal might be taken to the Privy Council from the Supreme Court in any such cases the State Supreme Court was deprived of jurisdiction in all matters falling within s. 74. Hence, if these sections of the *Judiciary Act* are a valid exercise of the powers of the Commonwealth Parliament, as the High Court has lately held (4), appeals on this important class of constitutional questions can only be taken to the Privy Council from the High Court; and s. 74 forbids that appeal save with the consent of the High Court. If the most recent decision of the majority of the High Court reflects the matured judgment of its members, then it appears safe to say that a majority of the Judges at present constituting the High Court is unlikely to be satisfied that in any constitutional case any special reasons exist for granting a certificate for an appeal to the Privy Council.

Basic Principles of the Constitution.

These observations are caused by consideration of the revolution recently effected by the majority of Judges of the High Court in what is commonly termed the *Engineers' Case* (5).

In 1906 the judges who then constituted the High Court decided in the case of the *Federated Amalgamated Railway and Tramway Service Association* v. *New South Wales Railway Traffic Employés Association* (6) (which case I hereafter call the *Railway Employés' Case*) that "the rule laid down by them in 1904 in *D'Emden* v. *Pedder* (7), viz., 'that when a State attempts to give to its legislative or executive authority an operation which if valid would fetter control or interfere with the free exercise of the legislative or executive power of the Commonwealth, the attempt, unless expressly authorized by the Constitution, is to that extent invalid and inoperative' is reciprocal. It is equally true of attempted interference by the Commonwealth with State instrumentalities. The application of the rule is not limited to taxation." This rule permeates the law of the Constitution of the United States, which is a true federation of States which previously were self-governing. *D'Emden* v. *Pedder* (7) was decided in 1904. The *Railway Employés' Case* (6), which held that the rule laid down in *D'Emden* v. *Pedder* (7), was reciprocal, was decided in 1906. These decisions held the field, and were accepted as stating basic principles of the Federal Constitution.

* * * * * * *

The High Court was constituted in 1903. Its first members were Sir Samuel Griffith and Messrs. Barton and O'Connor. It was therefore composed of the three distinguished lawyers and statesmen who were mainly responsible for the actual wording of the Constitution. All three of them had been members of the Federation Conference of 1891. They were steeped in knowledge of the law and custom of Federal Constitutions.

* * * * * * *

(3) See Parliamentary Debates, vols. 84 and 85.
(4) See *Lorenzo* v. *Carey*, 29 C.L.R., 243.
(5) *Amalgamated Society of Engineers* v. *Adelaide Steamship Co. and Others*, 28 C.L.R., 129.
(6) 24 C.L.R., 488.
(7) 1 C.L.R., 91.

Two determined efforts were made under s. 128 to alter the Constitution in such a way as to get rid of the effect of the decision in the *Railway Employés' Case* (6). The first attempt was made in 1911, when the necessary amendments were passed by both Houses of the Commonwealth Parliament, but were decisively rejected by the electors at the referendum. The second was made in 1913, when the Commonwealth Parliament again passed the necessary Bill, but the proposed alterations were again rejected by the electors on referendum. The last attempt to alter the Constitution was made in 1919, and the circumstances surrounding this attempt are worthy of special notice. The specific alterations proposed in 1919, and passed by the Commonwealth Parliament in that year for submission to a referendum of the electors, had previously been the subject of discussion between the Commonwealth Government and the State Governments. The amendments were restricted so as to operate only for a limited period of time. They were framed on the basis that the principles laid down by the High Court in *D'Emden* v. *Pedder* (7) and the *Railway Employés' Case* (6), were root principles of the Federal Constitution. To safeguard the States against any possibility of some ingenious lawyer arguing in the future that, if the wider powers sought by the Federal authorities in relation to "Trade and Commerce" and "Corporations" were sanctioned, they might be construed as modifying or abrogating the doctrines laid down in the *Railway Employés' Case* (6), provisos were specifically inserted in the proposed amendments effectually negativing any probability of such a contention being seriously argued. The proposed amendment regarding "Trade and Commerce" stated, in so many words, that this alteration in the Constitution should not be construed to empower the Commonwealth Parliament to make laws with respect to the control or management of State-owned railways or the rates or fares on such railways. The proposed amendment regarding "Corporations" expressly excluded Commonwealth control or interference with State Governmental or municipal corporations, *i.e.*, such corporations as the Railways Commissioners, municipal tramways trusts or any municipality or similar body. Official pronouncements by the Commonwealth Government were also made to the effect that State railways and other State instrumentalities could not be affected if the proposed alterations were ratified on referendum. It is abundantly clear, therefore, that all parties, Commonwealth and State, accepted the original High Court decisions referred to as setting out the true meaning of the Constitution. Despite all the official assurances issued by the Commonwealth Government, the majority of the electors apparently thought the proposals might be another Trojan horse, and voted against their acceptance, and the proposed amendments thereby failed to become embodied in the Constitution.

The position, therefore, at the end of 1919, was that the High Court had given decisions going to the very root of the Constitution; that attempts had been made, in manner provided by the Constitution, to alter the Constitution so as to get rid of the effect of these decisions; that the several Governments, both Commonwealth and State, had accepted the position as laid down by the High Court; and that the electors had emphatically declined to alter the Constitution as suggested.

Revolution by Judicial Decision.

In the year 1920, however, Sir Samuel Griffith had retired from the Bench, Sir Edmund Barton and Mr. Justice O'Connor were both dead, and the then High Court, by a majority, effected what I have already termed a revolution. In the case of the *Amalgamated Society of Engineers* v. *Adelaide Steamship Co. and Others* (8) (herein called the *Engineers' Case*), the majority of the Court over-ruled the whole doctrine established by the *Railway Employés' Case* (6), which had protected State instrumentalities from interference by Federal authority, and placed the Crown in the right of the State Government on the same footing as a private individual. Thus, after sixteen years of existence, after what was tantamount to express affirmation on three different occasions by the electors, those root principles of the Constitution which had been laid down by the first Judges of the High Court, and applied again and again by the Court, were declared to be utterly wrong and those Judges' decisions were held to be bad law.

(8) 28 C.L.R., 128.

This was done in August, 1920. Mr. Justice Barton, who died in January, 1920, had been able to say in June, 1919:—

"The case of *D'Emden* v. *Pedder* (7), has become a settled authority, and this Court only in September last intimated in Full Bench that the majority of the Justices were of opinion that it would be a waste of time to attack the decision of this Court in the *Railway Servants' Case* (6).

"In the last-named case the Court unanimously decided that the rule laid down in *D'Emden* v. *Pedder* was reciprocal, being equally true of attempted interference by the Commonwealth with State instrumentalities" (9).

"While the Constitution lasts in its present form," said Mr. Justice Isaacs in 1907, when stating the importance of s. 74, "nothing however can alter the finality of a decision of the High Court upon this class of question" (10).

Those of us who have read Compton Mackenzie's delightful novel, "Sinister Street," will remember the reference to the Rhodes Scholarships and the affected alarm of the Oxford undergraduates at the coming invasion of their Alma Mater. The Dean joined in the discussion to point out what Oxford would do for the Dominion student. Among other benefits, it would develop in this student a sense of continuity. Such a sense of continuity would have been valuable in the consideration of the constitutional cases to which I have referred. It might have led to some hesitation in overthrowing the interpretation given by the first members of the High Court, and definitely accepted by the votes of the electors.

(9) *Australian Workers' Union* v. *Adelaide Milling Co. Ltd.*, 26 C.L.R., 465.
(10) *Baxter* v. *Commissioners of Taxation* (*N.S.W.*), (1907), 4 C.L.R., 1152.

(To be continued.)

Obituary.

Judge Gregorowski.

A Reuter's message from Pretoria of 20th November says:—The death has occurred of Mr. Justice Gregorowski, of the Supreme Court of South Africa. He collapsed while entering a train.

The Times adds:—The Hon. Reinhold Gregorowski will be remembered as the Judge who presided at the trial of the Reformers in the Transvaal in 1896 after the Jameson Raid. Gregorowski was at the time State-Attorney of the Orange Free State, and President Kruger said that his object in asking for Gregorowski's services was to obtain a Judge who could not be regarded as in any way prejudiced against the Reformers. The fact that there was one member of the Transvaal Bench whose impartiality was beyond doubt was ignored, and according to Sir Percy FitzPatrick's account of "The Transvaal from Within," Gregorowski was noted "for the peculiar severity of his sentences on all except Boers." Gregorowski passed sentence of death on Lionel Phillips, Colonel Frank Rhodes, George Farrar, and Hays Hammond, and sentenced the other prisoners to two years' imprisonment and a fine of £2,000 each.

The son of the Rev. R. T. Gregorowski, he was born at Somerset East, Cape Colony, in 1856, and, having distinguished himself at the Cape University and won a studentship of the Inns of Court, was called to the Bar by Gray's Inn in 1878. After practising in Cape Colony he was appointed a Judge of the High Court, Orange Free State, in 1881, and in 1892 became Attorney-General of that State.

After the trial of the Rand Reformers he remained in the Transvaal as a Judge of the Supreme Court, but in the following year, 1897, he was protesting against the law which President Kruger had forced through the Volksraad placing the Judicial Bench under the thumb of the Legislature. However, he agreed to a compromise, and (after a term as Attorney-General) when, in February, 1898, Kruger dismissed Chief Justice Kotze, Gregorowski accepted the vacant office. He remained Chief Justice of the Republic till its conquest by the British in 1900. In 1912 he was appointed a Puisne Judge, Transvaal Division. He married Mary Brown, of Haddington, and had five children.

Mr. Horace Smith.

We regret to announce that Mr. Horace Smith, who was for nearly thirty years a Metropolitan Police Magistrate, died last Saturday at Sherborne, less than a week after his 86th birthday.

Born on 18th November, 1836, the youngest son of Mr. Robert Smith, merchant, he received his education at Highgate School, King's College, London, and Trinity Hall, Cambridge. He took his degree in 1860 with mathematical honours. Common tastes and interests at Cambridge began what proved to be a life-long intimacy with the late Canon Ainger, Master of the Temple. Smith was called to the Bar by the Inner Temple in 1862, and joined the Midland Circuit, where for a time he reported for *The Times* in succession to the late Mr. Justice Cave, whose sister-in-law he afterwards married. In 1881 he became Recorder of Lincoln, and in 1888 he was appointed one of the Police Magistrates for the Metropolis, sitting first at Dalston and Clerkenwell and afterwards at Westminster, where he was the senior magistrate when he retired in 1917. He was the author of treatises on the Law of Negligence and on the Law of Landlord and Tenant, and he was also the editor, either alone or in collaboration, of standard law books, such as Addison on Contracts, Addison on Torts, Russell on Crimes, and Roscoe's Criminal Evidence.

But his name, says *The Times*, was well known in other than purely legal circles. He was a man of wide culture and reading, and had considerable poetic gifts. From time to time he published small volumes of poems, which were marked by the rare charm and tenderness of heart which were characteristic of the man. Many of these were collected and re-published in an edition of "Collected Poems" in 1908, and he continued writing verse almost to the end of his life, several pieces having appeared since the war in *The Times* and elsewhere. His interest in art was as keen as his taste for literature. A painter in water-colours himself, he took the greatest pleasure in painting and seldom missed any noteworthy exhibition. In these ways and in his garden at Beckenham, for which he had the most genuine love, he found recreation from the somewhat sombre and often squalid work of a London police magistrate.

One of the kindest-hearted and most unselfish of men, he was ever unostentatiously seeking how to benefit others and give them pleasure. In the sad cases which from time to time were brought to his attention, either in the police court or from private information, he spared no pains to discover the right remedy and to apply it; while his warm sympathy and genial help and advice were always at the service of those in his own profession who had been less successful than himself. He was particularly kind to younger men, and many who only knew him by practising before him must retain a lively recollection of his unfailing courtesy and helpful suggestions.

Mr. Horace Smith married, in 1870, Susan Elinor Penelope, the daughter of the Rev. C. F. Watkins, vicar of Buxworth, Northamptonshire; she survives him, with three sons and three daughters. His eldest son is Mr. Nowell C. Smith, Headmaster of Sherborne. One of his daughters is the widow of Mr. Hale White ("Mark Rutherford"), and another daughter is the wife of Mr. Humphrey Milford, of the Clarendon Press.

Legal News.

Appointments.

Mr. EDWARD SHORTT, K.C., has been appointed to be a Commissioner of Assize to go to the Midland Circuit.

Mr. GODFREY LAMPSON TENNYSON LOCKER-LAMPSON, M.P., has been appointed to be one of the Charity Commissioners for England and Wales.

Mr. T. W. H. INSKIP, C.B.E., K.C., M.P., Solicitor-General, and Mr. JAMES ROLT, K.C., have been elected Masters of the Bench of the Inner Temple.

Judge IVOR BROWNE, K.C., Judge of County Courts, has been elected Treasurer of the Honourable Society of Gray's Inn for the year 1923 in succession to Sir Plunket Barton.

Mr. WALTER BAKER CLODE, K.C., has been appointed to be a permanent member and President of the Court styled the Railway Rates Tribunal, established by the Railways Act, 1921.

Lord CARSON has been elected Treasurer of the Middle Temple for the ensuing year; and Sir CECIL J. B. HURST, K.C.B., K.C., has been elected a Bencher, and Lord SALVESEN, K.C., an honorary Bencher.

Dissolutions.

BERTRAM STURT and HERBERT MARTIN RIXSEN POTHECARY, Solicitors (Sturt & Pothecary), 8 Old Jewry, E.C.2, 25th day of November, 1922. [*Gazette*, 28th Nov.

HAROLD LACY ADDISON, HAROLD GEORGE BROWN, GERALD LACY ADDISON, FREDERICK HENRY EWART BRANSON, HENRY PATRICK SURTEES, JOHN ELLIOTT HUXTABLE, HARRY KNOX, HARRY MONTEFIORE COHEN (Linklaters & Paines), Solicitors, at 2, Bond-court, Walbrook, London, E.C.4. The 31st day of October, 1922, so far as concerns the said John Elliott Huxtable, who retires from the said firm. The said Harold Lacy Addison, Harold George Brown, Gerald Lacy Addison, Frederick Henry Ewart Branson, Henry Patrick Surtees, Harry Knox and Harry Montefiore Cohen will continue to carry on the said business in partnership. [*Gazette*, 24th Nov.

General.

What was described as the first case under the Maintenance Orders (Facilities for Enforcement) Act, 1920, was heard at Marylebone last Saturday, when the magistrate confirmed an order for wife maintenance made at Tauranga, New Zealand (the wife's home), against a Kilburn man, but reduced the amount payable.

The electors to the Whewell Scholarships in International Law have awarded scholarships to S. Maccoby, B.A., Corpus Christi College; R. S. Nettleton, B.A., LL.B., King's College; and E. C. S. Wade, B.A., LL.B., Caius College, who are declared equal. Honourably mentioned: W. D. Macpherson, B.A., Trinity College; W. L. Walker, B.A., Emmanuel College.

At Hereford Assizes on 23rd November William Milward Bell, chauffeur, was sentenced to four months' imprisonment for the manslaughter of Winifred Lowe, at Hitchin. While driving a motor-lorry he came into collision with a motor-cycle driven by Horace Roberts, with the girl riding sideways on the carrier. Roberts had to have his leg amputated. The jury, in finding Bell guilty, expressed the opinion that pillion riding should be prohibited by law.

Mr. George Morley Saunders, of Carlton-chambers, Regent-street, S.W., late of Wath-upon-Dearne, Yorks, and of Belgrave-road, London, S.W., solicitor, who died at Chamonix, France, on 16th September last, aged 94, left estate of the gross value of £78,190, with net personalty £62,630. The testator left a life annuity of £150 to each of his clerks, William Justice and Henry Ernest Luker, free of duty, to commence on their retiring from the service of his firm or their successors after the age of 60 years.

Mr. W. Wilding Jones, of 3, Arundel-street, Strand, W.C., writing to *The Times* (29th Nov.) says:—The case of *Davis* v. *The Commissioners of Inland Revenue* does, as you have stated, raise incidentally the question of the justification of a tax upon a tax. But a still more flagrant example is seen in the practice of "adding back" the tax paid on an ordinary return of income (such as business profits) to the income returned and charging tax on the whole. How income tax paid can be considered as income earned I do not know, but such is the practice, and, so far as I am aware, the point has not been judicially considered.

The Times correspondent at Toronto, in a message of 24th November, says:—Mr. J. B. G. Lamothe, Chief Justice of the Court of King's Bench of Montreal, died this morning. Mr. Jean Gustave Lamothe, adds *The Times*, was born at Champlain and educated at Three Rivers College and Laval University, being called to the Bar in 1880. Entering the firm of which the late Senator Trudel was the head, he obtained a large practice, took "silk" in 1893, and was elected batonnier of the Montreal Bar in 1904. He took a leading part in Conservative politics till he was appointed a Puisne Judge of the Province of Quebec in 1915. Three years later he was made Chief Justice.

Mr. E. S. Bellasis, Institution of Civil Engineers, writing to *The Times* (24th Nov.) says:—With the present notoriously dangerous condition of the roads owing to the number of road-hogs, and with road casualties which compare annually with those of an epidemic, is it possible that any responsible body will recommend the raising of the present speed limit? Motorists are rapidly rendering the roads unsafe. In London when one of them turns up a side-street he often sounds his horn and then goes straight at the people on the crossing, some of whom have to run or step back. A Foot Passengers and Cyclists Defence League is becoming a necessity, even without any relaxation of the law as it stands now.

A Reuter's message from Pretoria of 14th November, says:—In the Supreme Court to-day, in the case of the Custodian of Enemy Property in South Africa *versus* the Randfontein Estates, the Judge, Sir Arthur Mason, gave judgment in favour of the Custodian, declaring that the German-owned bearer securities, &c., were property within the Union under the Treaty of Versailles. Sir Arthur Mason, in giving judgment, said it seemed to him that there was no essential legal difference between bearer securities and other obligations in respect of the place in which they could be regarded as being situated. The language of the Treaty of Versailles seemed to comprise bearer securities within the scope of the confiscatory measures in respect of German property in Allied States.

At Florence, on 28th July, says the September News-sheet of the Bribery and Secret Commissions Prevention League, the President of the Court of Appeal at Ancona, a man named Mastrocinque, was sentenced to thirteen years and nine months' imprisonment for taking bribes from litigants. The judge's wife, on whom notes identifiable by the police were found, was sentenced to six years' imprisonment. Mastrocinque said "My wife came from a rich family and after our marriage she could not adapt herself to my small income. In spite of her promises she was continually in debt. I loved her, and though her behaviour has caused irreparable sorrow, I love her still." A large number of witnesses, including counts, countesses, a marquis, and a priest, refused to give evidence, and in consequence were fined.

At the thirty-second annual meeting of the Council of Associated Stock Exchanges, which Council comprises all the Stock Exchanges outside London, the following resolution, says the November News-Sheet of the Bribery & Secret Commissions Prevention League, was passed:—"That the custom of rebating commission to banks and other agents encourages the competition of these agents for business which would otherwise come direct to members of Stock Exchanges, and that although the division may be disclosed to the principal, and therefore the provisions of the Prevention of Corruption Act, 1906, may not be infringed, the custom is open to abuse, and the Council will follow the Committee of the London Stock Exchange if rules are passed prohibiting the rebating of commission." The President stated that five exchanges, representing a membership of more than half the total represented by the Council, had already adopted rules prohibiting the division of commission with anyone. Mr. William Bell, Chairman of the Manchester Stock Exchange, and a member of the Council of the League, was elected President for the ensuing year.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Dec. 4	Mr. Jolly	Mr. Bloxam	Mr. Garrett	Mr. Synge
Tuesday 5	More	Hicks Beach	Synge	Garrett
Wednesday.... 6	Synge	Jolly	Garrett	Synge
Thursday 7	Garrett	More	Synge	Garrett
Friday 8	Bloxam	Synge	Garrett	Synge
Saturday 9	Hicks Beach	Garrett	Synge	Garrett

Date.	Mr. Justice Sargant.	Mr. Justice Russell.	Mr. Justice Astbury.	Mr. Justice P. O. Lawrence
Monday Dec. 4	Mr. Bloxam	Mr. Hicks Beach	Mr. Jolly	Mr. More
Tuesday 5	Hicks Beach	Bloxam	More	Jolly
Wednesday.... 6	Bloxam	Hicks Beach	Jolly	More
Thursday 7	Hicks Beach	Bloxam	More	Jolly
Friday 8	Bloxam	Hicks Beach	Jolly	More
Saturday..... 9	Hicks Beach	Bloxam	More	Jolly

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, November 17.

H. FINLAY & Co. LTD. Dec. 31. William H. Jones, 25, Lord-st., Liverpool.

DRESSLER TUNNEL OVENS LTD. Dec. 30. Alfred J. Fraser and William Tayler, 6, Finsbury-sq., E.C.

THOUGHTON & SIMMS LTD. Jan. 7. Roderick M. Peat, 11, Ironmonger-la., E.C.

THE ADSWOOD BRICK & TILE CO. LTD. Dec. 22. William Crompton, 380, Produce Exchange, Hanging-ditch, Manchester.

HILL & KIRBY LTD. Dec. 8. Thomas Rimington, 43, Gallowtree-gate, Leicester.

London Gazette.—TUESDAY, November 21.

NORTH END SPINNING CO. LTD. Dec. 12. Joe Wilkinson, Canning-st., Blackburn-rd., Bolton.

JOHN THOMASSON & SON LTD. Dec. 12. Ernest Farnworth, Franklin-st., Mill Hill, Bolton.

PARK TOOL AND ENGINEERING CO. LTD. Dec. 16. John W. Stead, 18, East-parade, Leeds.

SEVENOAKS ENGINEERING CO. LTD. Dec. 2. J. F. Clarke, 113, High-st., Watford, Herts.

MONTANIA ENGINEERING CO. LTD. Dec. 24. Frederick W. Stephens, 26-30, Salisbury House, London Wall, E.C.2.

DOSSELL, HARDY & CO. LTD. Dec. 24. William Nicholson, 12, Wood-st., E.C.2.

THE BRITISH ENSIGN INSURANCE CO. LTD. Jan. 15 Frederick Gerard Van de Linde and Leonard Lait, 4, Fenchurch-av., E.C.

MILNER & GREEN LTD. Dec. 21. Leonard Morley, 6, Upper Hamilton-terr., St. John's Wood.

T. COHEN & Co. LTD. Dec. 29. T. Cohen and Al. Friling, 167, Moorgate.

STRACHAN, OSWELL & Co. LTD. Feb. 28. William W. Read and Herbert Kidson, 45, Kingsway.

CANNON COAL CO. LTD. Dec. 30. Robert Southern, 79, Finsbury Park-rd., N.4.

London Gazette.—FRIDAY, November 24.

NEW COPLEY COLLIERIES LTD. Jan. 6. James G. Swan, F.C.A., 31, Mosley-st., Newcastle-on-Tyne.

E. M. REDFERN LTD. Dec. 30. Harold E. Clarke, 8, Newhall-st., Birmingham.

GENERAL SALES CORPORATION LTD. Nov. 30. A. P. Barber, 125, High Holborn, W.C.1.

APSLEY FARM (PULBOROUGH) LTD. Dec. 16. Douglas Coles, Boke, Billingshurst, Sussex.

BRITISH ALBERTA OIL CO. LTD. Jan. 15. Henry C. Chambers, 6, Bennett's-hill, Birmingham.

RITZ HOTELS (EGYPT) LTD. Dec. 11. J. C. Sidley., Palmerston House, Old Broad-st., E.C.

JAMES HARTLEY, COOPER & CO. LTD. Dec. 15. Geo. S. Pitt, 27, Clement's-lane, E.C.4.

JAMES HENDERSON (BONNINGTON PAPER MILLS) LTD. Dec. 8. Harold Cooper, 3, York-st., Manchester.

WOLSELEY CINEDROME LTD. Dec. 8. G. J. D. Smith, 1, Athenæum-terr., Plymouth.

Resolutions for Winding-up Voluntarily.

London Gazette—FRIDAY, November 17.

Atlantic Coast Development Co. Ltd.
Salons De Danse (U.K.) Ltd.
Saxby & Farmer Ltd.
John Kells & Co. Ltd.
Lomas & Co. (Manchester) Ltd.
The "Watt" Electrical Co. Ltd.
Evans O'Donnell & Co. Ltd.
Lazard Godchaux Co. Ltd.
Waen Silica Co. (1921) Ltd.
The Lomax Palaeo-Botanical Co. Ltd.
Chester-le-Street Theatre Ltd.
W. Busson & Son Ltd.
The Suez Oil Co. (1915) Ltd.
The Astley Garden Village Society Ltd.
The Chilton & Windlestone Comrades' Club & Institute Ltd.
Troughton & Simms Ltd.
Rea Shipping Co. Ltd.
The Alma Foundry Co. Ltd.
D. P. Morgan Ltd
J. W. Finney & Co. Ltd.
Oliver & Masken Ltd.

London Gazette.—TUESDAY, November 21.

W. Turner (Wicker) Ltd.
Walter Pollard Ltd.
Chaffer & Co. Ltd.
Reynards (London) Ltd.
Arenig Gold Mining Co. Ltd.
Vickers Pontoons Ltd.
Lincolnshire Farina Mills Ltd.
The Daisy Bank Fruit Farm Ltd.
Morris's (Liverpool) Ltd.
Lambley Hall Co. Ltd.
Albion Mill (Uppermill) Ltd.
H. P. Wheatley & Co. Ltd.
I. & H. Clore Ltd.
The Ocean Salvage Co. Ltd.
G. M. Gerrard Ltd.
The Midland Counties' Motor Garage Co. Ltd.
Blastine Explosives Ltd.
Alfred Bishop Glass Bottle Co. Ltd.

London Gazette.—FRIDAY, November 24.

Tew, Evans & Co. Ltd.
Home Flours Ltd.
Hudsons' Consolidated Ltd.
The British Sulphur Co. Ltd.
Richard E. Entwistle Ltd.
George Moon & Co. Ltd.
Pattinson & Mackie Ltd.
British Alberta Oil Co. Ltd.
J. C. G. Syndicate Ltd.
A. Frémont & Co. Ltd.
Arthur Ryner & Co. Ltd.
Apsley Farm (Pulborough) Ltd.
William H. Bell & Co. Ltd.
The A.C. Sparking Plug Co. Ltd.
Henderson Waddell & Co. Ltd.
Thomas & Dale Ltd.
Kuru South Ltd.
Folding Boats Ltd.
Wm. Thomlinson-Walker Ltd.
George Farquhar & Sons Ltd
The Ridgefield Cotton Spinning Co. (1920) Ltd.
Charles Cope (Pawnbrokers) Ltd.
Green, Wood & Co. Ltd.
The British Quick Firelight Co. Ltd.
Kilgour's Livery Stables Ltd.
Plymouth Cordage Co. (Great Britain) Ltd.
The Newholme Shipping Co. Ltd.
Worrell & Baynes Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—TUESDAY, November 14.

ABELL, JOHN D., Miles-lane, E.C. High Court. Pet. Oct. 3. Ord. Oct. 31.

BASTARD, GEORGE H., Leicester, Yarn Agent. Leicester. Pet. Oct. 25. Ord. Nov. 7.

BEVINGTON, ARTHUR, Beaumont-st., Marylebone, Manufacturer of Ladies' Underclothing. High Court. Pet. Nov. 9. Ord. Nov. 9.

BOSOMWORTH, WILLIAM S., Middlesbrough, Butcher. Middlesbrough. Pet. Nov. 8. Ord. Nov. 8.

BULLOCK, ALBERT E., Bruton-st., Architect. High Court. Pet. Nov. 10. Ord. Nov. 11.

BURNFIELD & Co., Burnley, Electrical Engineers. Burnley. Pet. Oct. 23. Ord. Nov. 9.

CALLAGHAN, JAMES, Llanelly, Retail Fish and Fruit Salesman. Carmarthen. Pet. Nov. 10. Ord. Nov. 10.

CANN, ALBERT S., Streatham, Director of a Public Company. High Court. Pet. June 16. Ord. Nov. 9.

CAREY, SIDNEY G., and FISHER, SIDNEY D., Tunbridge Wells, Wholesale Warehousemen. Tunbridge Wells. Pet. Nov. 9. Ord. Nov. 9.

CLENT, THOMAS W. E., Birmingham, Corn Dealer. Birmingham. Pet. Nov. 7. Ord. Nov. 7.

COOPER, HAROLD V., Clapham, Dance Organiser. Wandsworth. Pet. Oct. 13. Ord. Nov. 9.

DAVEY, WILLIAM J., Exeter, Coal Dealer. Exeter. Pet. Nov. 9. Ord. Nov. 9.

EDELLS, ALBERT H., Willesden, Clothier. High Court. Pet. Oct. 24. Ord. Nov. 10.

FISH, GEORGE E., Watchet, Somerset, Furniture Dealer and Boot Salesman. Taunton. Pet. Oct. 28. Ord. Nov. 11.

FRANKLIN, WILLIAM H., Swansea, Dairyman. Swansea. Pet. Nov. 9. Ord. Nov. 9.

GERBATER, ISAAC, Bethnal Green, French Polisher. High Court. Pet. Nov. 10. Ord. Nov. 10.

GLASS, MAX, Birmingham, Picture Dealer. Birmingham. Pet. Oct. 27. Ord. Nov. 10.

GRAY, WILFRED S., North Shields, Fruiterer. Newcastle-upon-Tyne. Pet. Oct. 26. Ord. Nov. 8.

GREIG, WILLIAM, Jarrow, Fruiterer. Newcastle-upon-Tyne. Pet. Nov. 7. Ord. Nov. 7.

HARRIS, Captain JACK, Warwick-st., W.1. High Court. Pet. July 26. Ord. Nov. 8.

HILLSDON, C. OWEN, Lenham, Kent. Maidstone. Pet. Sept. 19. Ord. Nov. 10.

HOLMES, ORLANDO J., Bolton, Printer's Compositor. Bolton. Pet. Nov. 11. Ord. Nov. 11.

HYDE, ARTHUR S., Manor Park, Hardware Merchant. High Court. Pet. Nov. 9. Ord. Nov. 9.

JENKINS, GEORGE E., Plymouth, Builder. Plymouth. Pet. Nov. 10. Ord. Nov. 10.

JENKINS, SAMUEL, Llanfihangel-ar-arth, Farmer, Carmarthen. Pet. Nov. 11. Ord. Nov. 11.

KINGSFORD, BRENCHLEY, Kingsway. High Court. Pet. Aug. 4. Ord. Nov. 8.

KINSEY, PETER, Ash, Surrey, Cycle Mechanic. Guildford. Pet. Nov. 10. Ord. Nov. 10.

LLOYD, L., Birmingham. Kidderminster. Pet. Oct. 20. Ord. Nov. 7.

LOVELL, MABEL, Margaret-st., Oxford-circus, Milliner. High Court. Pet. Oct. 16. Ord. Nov. 10.

LUCKE, FRANK W., Newgate-st., Costume Merchant. High Court. Pet. Nov. 10. Ord. Nov. 10.

MANN, ISAAC, Sedgley, Staffs, Painter and Decorator. Dudley. Pet. Nov. 10. Ord. Nov. 10.

MARSHALL, GEORGE, North Kelsey, Lincoln, Licensed Victualler. Lincoln. Pet. Nov. 10. Ord. Nov. 10.

MCCRACKEN, JAMES, Birkenhead, Car Proprietor. Birkenhead. Pet. Oct. 14. Ord. Nov. 8.

MITCHELL, WILLIAM G., Birmingham, Works Superintendent. Birmingham. Pet. Nov. 11. Ord. Nov. 11.

MULLIGAN, FRANCIS, Colne, Lancs, Journeyman Joiner. Burnley. Pet. Nov. 10. Ord. Nov. 10.

MULLIGAN, MARGARET E., Colne, Lancs, Milliner. Burnley. Pet. Nov. 10. Ord. Nov. 10.

NORMAN, ALBERT H., South Heighton, Sussex, Farmer. Brighton. Pet. Sept. 21. Ord. Nov. 6.

OSBORNE, J. G., Swansea, Contractor. Swansea. Pet. Oct. 21. Ord. Nov. 10.

PAGE, SAMUEL, Northampton, Bookseller. Northampton. Pet. Oct. 25. Ord. Nov. 10.

PARKER, ALBERT, Myddle, Salop, Wheelwright. Shrewsbury. Pet. Nov. 8. Ord. Nov. 8.

PEARSON, JOHN H., Manchester, Wholesale Provision Merchant. Manchester. Pet. July 18. Ord. Nov. 9.

PERRIN, FRANCIS L., Northampton, Electrical Engineer. Northampton. Pet. Nov. 10. Ord. Nov. 10.

PESKIN, H., Kingsland-rd., Cabinet Maker. High Court. Pet. Oct. 14. Ord. Nov. 9.

PULESTON, THOMAS P., Dartmouth Hardness, Devon, Caretaker. Plymouth. Pet. Nov. 10. Ord. Nov. 10.

RAAHAGUE, SOPHUS A., Kingston-upon-Hull, Grain Cleaner. Kingston-upon-Hull. Pet. Nov. 10. Ord. Nov. 10.

RAWLINGS & Co., Castle-st., Falcon-sq., General Merchants. High Court. Pet. Oct. 27. Ord. Nov. 9.

ROPER, JAMES H., Birmingham, House Decorator. Birmingham. Pet. Nov. 10. Ord. Nov. 10.

SALTER, THOMAS, Rotherham, Grocer. Sheffield. Pet. Nov. 9. Ord. Nov. 9.

SEAMAN, WALTER B., Penge, Baker. Croydon. Pet. Nov. 10. Ord. Nov. 10.

SOPER, EMILY, Wrangaton, Devon, Hotel Proprietor. Plymouth. Pet. Nov. 10. Ord. Nov. 10.

TAYLOR, ELIZABETH, Bristol, Poulterer. Bristol. Pet. Oct. 20. Ord. Nov. 9.

THOMPSON, W. H. H., Bury-st., St. James. High Court. Pet. Oct. 6. Ord. Nov. 9.

VERNON, EDWARD R., Birmingham, Machinery Dealer. Birmingham. Pet. Nov. 9. Ord. Nov. 9.

WARMOES, A., Beer-lane, E.C., Manufacturer's Agent. High Court. Pet. Oct. 10. Ord. Nov. 9.

WATERTON, LEONARD F., Watford, Carpenter. St. Albans. Pet. Nov. 8. Ord. Nov. 8.

WHITHAM, WILLIAM, Newton Arlosh, Cumberland, Farmer. Carlisle. Pet. Nov. 9. Ord. Nov. 9.

WIPPIN, HAROLD T., Laleston, near Bridgend, Wheelwright. Cardiff. Pet. Nov. 9. Ord. Nov. 9.

WOOD, EDGAR, Stokesley, Yorks, Licensed Victualler. Stockton-on-Tees. Pet. Nov. 9. Ord. Nov. 9.

Amended Notice substituted for that published in the *London Gazette* of Oct. 20, 1922:—

BENNETT, ROBERT T., Wallington, Builder. Croydon. Pet. Sept. 16. Ord. Oct. 16.

Amended Notice substituted for that published in the *London Gazette* of Oct. 24, 1922:—

NOBLE, WILLIAM, Baldwin's-pl., Gray's Inn-rd., Agent. High Court. Pet. July 19. Ord. Oct. 13.

Amended Notice substituted for that published in the *London Gazette* of Oct. 24, 1922:—

STERN, JOSEPH, and SLUTSKY, SAMUEL, Cannon Street-rd., Waste Rubber Merchants. High Court. Pet. Sept. 23. Ord. Oct. 19.

Amended Notice substituted for that published in the *London Gazette* of Oct. 31, 1922:—

ANDERSON, THOMAS S., Hillfield-park, Muswell Hill. High Court. Pet. Aug. 25. Ord. Oct. 27.

Amended Notice substituted for that published in the *London Gazette* of Nov. 7, 1922:—

SARGENT, HENRY V., Manchester, Merchant, Maker-up. Manchester. Pet. Oct. 9. Ord. Nov. 2.

London Gazette.—FRIDAY, November 17.

BALL, WILLIAM T., Barrow-in-Furness, Commercial Clerk. Barrow-in-Furness. Pet. Nov. 15. Ord. Nov. 15.

BARKHAM, KARL, Southampton, Motor Ferryman. Southampton. Pet. Oct. 23. Ord. Nov. 13.

BARWISE, JAMES, Sebergham, Cumberland, Farmer. Carlisle. Pet. Nov. 13. Ord. Nov. 13.

BILOT, GEORGES E. F., Finsbury-sq., E.C. High Court. Pet. Oct. 20. Ord. Nov. 14.

BLAGROVE, JOHN, Shorncliffe, Kent. High Court. Pet. Oct. 25. Ord. Nov. 13.

BOYNE, JAMES, Leeds, Insurance Broker. Leeds. Pet. Nov. 15. Ord. Nov. 15.

BRAZIER, ALFRED B., Linslade, Bucks, Licensed Victualler. Luton. Pet. Nov. 13. Ord. Nov. 13.

BROWN, ALBERT, Stretham, Cambridge, Farmer. Cambridge. Pet. Nov. 13. Ord. Nov. 13.

CHAPPELL, JOHN G., Warrington, Incorporated Accountant. Warrington. Pet. Oct. 28. Ord. Nov. 13.

DAGNALL, RADFORD A., Willesden Green, Contractor. High Court. Pet. Oct. 23. Ord. Nov. 14.

DRAKES, FRANK, Nottingham, Produce Merchant. Nottingham. Pet. Nov. 14. Ord. Nov. 14.

FUJII, YONEJI, Leadenhall-st., Caterer. High Court. Pet. Sept. 8. Ord. Nov. 14.

GANDRETON, ERNEST, Loughborough, Confectioner, Newsagent and Fitter. Leicester. Pet. Nov. 6. Ord. Nov. 9.

HARDY, HENRY, Mapperley, Notts., Grocer. Nottingham. Pet. Nov. 13. Ord. Nov. 13.

HARGER, PERCY, Hackney, Leather Goods Manufacturer. High Court. Pet. Sept. 25. Ord. Nov. 8.

HOLLAND, FRED W., Manchester, Chartered Accountant. Manchester. Pet. Oct. 20. Ord. Nov. 13.

JACKSON, EDWARD, Kingston-upon-Hull, Grocer. Kingston-upon-Hull. Pet. Nov. 13. Ord. Nov. 13.

JONES, STANLEY C. H., Ross, Outfitter and Draper. Hereford. Pet. Nov. 14. Ord. Nov. 14.

JONES, THOMAS W., Llandrindod Wells, Hire Car Proprietor. Newport. Pet. Nov. 14. Ord. Nov. 14.

KEIGHTLEY, ARTHUR J., Blackpool. Great Grimsby. Pet. Oct. 27. Ord. Nov. 14.

LANHAM, FREDERICK, Surlingham, Norfolk, Farmer. Norwich. Pet. Nov. 14. Ord. Nov. 14.

LATHAM, JOHN, and LATHAM, ELIZABETH, Brierfield, Lancs. Confectioners. Burnley. Pet. Nov. 13. Ord. Nov. 13.

LESLIE, ALLAN C. M., Lower Porchester-st. High Court. Pet. Oct. 27. Ord. Nov. 13.

LOVATT, WILLIAM, Sheffield, Contractor. Sheffield. Pet. Sept. 27. Ord. Nov. 14.

MANN, JOHN WILLIAM, Bradford, Tin Case Maker. Bradford. Pet. Nov. 15. Ord. Nov. 15.

MURFITT, ARTHUR J., York, General Commission Agent. York. Pet. Nov. 11. Ord. Nov. 11.

NEWINGTON, NORMAN G., 1, Great George-st. High Court. Pet. Sept. 6. Ord. Nov. 11.

PRITCHARD, FRANK, Gilfach, Bargoed, Baker. Merthyr Tydfil. Pet. Nov. 13. Ord. Nov. 13.

PRIDMORE, CHARLES E. Scunthorpe, Fruiterer. Great Grimsby. Pet. Nov. 13. Ord. Nov. 13.

RAPPOPORT, ISAAC, Jubilee-st., E.1., Grocer. High Court. Pet. Nov. 15. Ord. Nov. 15.

ROBERTS, RICHARD J. S., Burry Port, Carmarthenshire. Carmarthen. Pet. Oct. 21. Ord. Nov. 14.

ROSS, MORRIS, Cheapside, General Merchant. High Court Pet. No. 14. Ord. Nov. 15.

SANDALL, ALFRED C., Peterborough, Draper. Peterborough. Pet. Nov. 2. Ord. Nov. 13.

SIMS, CLAUDE E. F., Kingston-upon-Hull, Watch and Clock Repairer. Kingston-upon-Hull. Pet. Nov. 14. Ord. Nov. 14.

SINCLAIR, ALEXANDER W., Ipswich, Motor Engineer. Ipswich. Pet. Nov. 15. Ord. Nov. 15.

SINFIELD, DAVID, Chadderton, Lancs, Builder's Labourer. Oldham. Pet. Nov. 14. Ord. Nov. 14.

SUGARMAN, ABRAHAM, Manchester. Manchester. Pet. Oct. 27. Ord. Nov. 15.

VAUGHAN, FREDERICK B. L., Old Jewry, Company Director. High Court. Pet. Sept. 4. Ord. Nov. 9.

WALKER, NORMAN C., Rochdale, Woollen Merchant. Rochdale. Pet. Nov. 13. Ord. Nov. 13.

WARRINER, MARY J., Manchester, Draper. Manchester. Pet. Nov. 15. Ord. Nov. 15.

WHITE, MAJOR, West Horsley. Guildford. Pet. Oct. 13. Ord. Nov. 14.

WILSON, ISRAEL, Sheffield, Confectioner. Sheffield. Pet. Nov. 14. Ord. Nov. 14.

YOXALL, GEORGE J., Birmingham, Painter. Birmingham. Pet. Nov. 14. Ord. Nov. 14.

Amended Notice substituted for that published in the *London Gazette* of Oct. 17, 1922.

TROMAN, WILLIAM H. B., and TOOTH, HENRY L., Wednesbury, Metal Merchants. Walsall. Pet. Sept. 27. Ord. Oct. 16.

Amended Notice substituted for that published in the *London Gazette* of November 10, 1922.

BEELEY, HENRY W., Sheffield, Ironmonger. Sheffield. Pet. Nov. 7. Ord. Nov. 7.

Amended Notice substituted for that appearing in the *London Gazette* of November 14, 1922.

PEARSON, HERBERT, Manchester, Wholesale Provision Merchant. Manchester. Pet. July 18. Ord. Nov. 9.

London Gazette.—TUESDAY, November 21.

BAGG, LEONARD J. F., Rochester, Builder. Rochester. Pet. Nov. 18. Ord. Nov. 18.

BALL, ENOS, South Normanton, nr. Alfreton, Colliery Lamp Cleaner. Derby. Pet. Nov. 16. Ord. Nov. 16.

BALL, WILLIAM H., Birstal, Yorks. Dewsbury. Pet. Nov. 16. Ord. Nov. 16.

BEHAR, MARCO, Shepherd's Bush. High Court. Pet. Oct. 13. Ord. Nov. 10.

BOTTOMLEY, HARRY, Derby, Wholesale and Retail Confectioner. Derby. Pet. Nov. 17. Ord. Nov. 17.

BOUSTEAD, FRANK, Skelton-in-Cleveland, Yorks, Grocer. Stockton-on-Tees. Pet. Nov. 18. Ord. Nov. 18.

BURROWS, JAMES W., Stockport, Picture Frame Manufacturer. Stockport. Pet. Nov. 17. Ord. Nov. 17.

CANNON, CHARLES O., St. Albans, Retail Corn Dealer. St. Albans. Pet. Nov. 17. Ord. Nov. 17.

COCK, WILLIAM, Newquay, Farmer. Truro. Pet. Oct. 28. Ord. Nov. 17.

COHN, MICHAEL, Birmingham, Enamel Hardware Merchant. Birmingham. Pet. Nov. 18. Ord. Nov. 18.

COOK, WALTER HERBERT, Brentford, Managing Director of Fastnut Limited. Brentford. Pet. Oct. 16. Ord. Nov. 14.

COOPER, GEORGE W., Leicester, Fancy Goods Dealer. Leicester. Pet. Nov. 16. Ord. Nov. 16.

FIRTH, FRANK, Darfield, nr. Barnsley, Insurance Agent. Barnsley. Pet. Nov. 16. Ord. Nov. 16.

GARNETT, WILLIAM P., Surrey-st. High Court. Pet. Oct. 14. Ord. Nov. 15.

GEORGE & Co., Aberdare, Coal Merchants. Aberdare. Pet. Oct. 27. Ord. Nov. 16.

HARPER, PERCIVAL, Eynsham, Oxford, Farmer. Oxford. Pet. Nov. 18. Ord. Nov. 18.

HARTLEY, HAROLD D., Preston, Architect. Preston. Pet. Oct. 28. Ord. Nov. 16.

HOLME, ARNOLD, Hindley, Lancs., Confectioner. Wigan. Pet. Nov. 16. Ord. Nov. 16.

HONLEY, GEORGE W., South Shields, Picture Dealer. Newcastle-upon-Tyne. Pet. Nov. 15. Ord. Nov. 15.

HORTON, JOSEPH, Wednesbury, Corn & Seed Merchant. Walsall. Pet. Nov. 15. Ord. Nov. 15.

ISGROVE, JOHN, and ISGROVE, WILFRED C., Glastonbury, Horse Shoe Manufacturers. Wells. Pet. Nov. 18. Ord. Nov. 18.

JAMES, LEVI, Narberth, Draper. Haverfordwest. Pet. Nov. 16. Ord. Nov. 16.

JOEL, WOOLF, Moore-st., Lennox-gardens, S.W. High Court. Pet. Sept. 13. Ord Nov. 15.

JONES, ROBERT A. S., Port Talbot. Neath. Pet. Oct. 31. Ord. Nov. 17.

LANGDON, CHARLES B., Plymouth. Plymouth. Pet. Nov. 18. Ord. Nov. 18.

LOCK, EDWARD, Mottisfont, nr. Romsey, Farmer. Southampton. Pet. Nov. 16. Ord. Nov. 16.

MARKS, KATE A., Cardiff, Lodgings and Apartments Agent. Cardiff. Pet. Nov. 14. Ord. Nov. 14

MILES, JAMES E., Welsh Newton, Hereford, Farmer. Newport (Mon.). Pet. Nov. 15. Ord. Nov. 15.

NEWMAN, JAMES, and NEWMAN, FRED, Amber Hill, Lincoln, Farmers. Boston Pet. Nov. 17. Ord. Nov. 17.

O'BRIEN, JAMES, Tynemouth Theatrical Producer. Newcastle-upon-Tyne. Pet. Oct. 21. Ord. Nov. 17.

PIMLOTT, WILLIAM, Manchester, Factory Manager. Manchester. Pet. Nov. 16. Ord. Nov. 16.

RAMSAY, ALEXANDER, Birmingham, Corn Merchant. Birmingham. Pet. Oct. 31. Ord. Nov. 17.

ROWAN, Lt.-Col. Revd. BENJAMIN W., Berners-st. High Court. Pet. Oct. 20. Ord. Nov. 16.

SANDERS, FREDERICK W., Southampton China & Glass Dealer. Southampton. Pet. Nov. 18. Ord. Nov. 18.

SHALES, GEORGE W., Gorleston, Plumber. Great Yarmouth. Pet. Nov. 15. Ord. Nov. 15.

SHEEHAN, Captain DANIEL D., Whitehall-place, S.W. High Court. Pet. June 29. Ord. Oct. 6.

THOMPSON, WILLIAM, Sheffield, Hardware Dealer. Sheffield. Pet. Nov. 17. Ord. Nov. 17.

WALTERS, BENJAMIN, Ammanford, Fish & Chip Merchant. Carmarthen. Pet. Nov. 16. Ord. Nov. 16.

WEATHERILL, WALTER, Castleford, Fish & Chip Dealer and Confectioner. Wakefield. Pet. Nov. 14. Ord. Nov. 14.

WILLIAMS, EDWIN G., Regent-st., Company Director. High Court. Pet. Sept. 18. Ord. Nov. 16.

YOUNG, CHARLES G. and KNIGHT, GEORGE A., Barking Tye, nr. Needham Market, Contractors. Bury St. Edmunds. Pet. Nov. 17. Ord. Nov. 17.

Amended Notice substituted for that published in the *London Gazette* of November 17, 1922.

HOLLAND, FREDERICK W., Greenmount, nr. Bury, Lancs., Chartered Accountant. Manchester. Pet. Oct. 20. Ord. Nov. 13.